

**Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**

**Charity No. 1046862**

**Trustees' Report and Unaudited Accounts**

**30 April 2025**

**Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**  
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The trustees present their report with the unaudited financial statements of the charity for the year ended 30 April 2025.

## **REFERENCE AND ADMINISTRATIVE DETAILS**

### **Charity No. 1046862**

#### **Principal Office**

18 Cwrt Y Gamlas  
Rhydyfelin  
Pontypridd  
CF37 5ND

#### **Trustees**

The following trustees served during the year:

C. Harding  
F. Matthews  
L. Matthews  
L. Painter  
H. Scobie  
P. Shrubb  
R. Shrubb  
R. Smith  
M. Townsend  
M. Vardon  
L. Walstow

#### **Accountants**

ClearWay Accounting  
167-169 Great Portland St.  
London  
W1W 5PF

## **OBJECTIVES AND ACTIVITIES**

The objects of the charity are to relieve children with disabilities through the provision of: A) Play and leisure activities for young children with disabilities. B) Respite for families of young children with disabilities. C) Provide support to each child according to his/her need and ability during activities. D) Provide a safe stimulating play environment within the area of need. E) The support of integrated activities where possible and to liaise with community projects. F) Identification of those young children with disabilities who could benefit from, and be safely accommodated on, such schemes. G) Provide support for parents.

## **Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**

### **Trustees Annual Report**

We held a full programme of activities this year. In May 2024, representatives of Cynon Valley PALS, Hayley Vardon and Lowri Matthews, attended the King's Garden Party at Buckingham Palace.

For our Summer Playscheme we again tried to keep to similar activities on the same day each week in order to give the children a sense of routine. On Mondays we had visits to Splashpad and picnic in the park. Tuesdays contained varying activities including trips to the cinema in Aberdare Coliseum and local trips such as Daerwynno, Parc Play and Colliers Adventure Farm. Wednesdays we enjoyed family lunch and our regular session at Dragons Den. Thursdays were our trip day and this year saw us attend; Weston Super Mare/Pulton's Park, Plantasia, Pembrey Country Park, Noah's Ark Zoo, Swansea Jack Boat and Margam Park. We had multi sports at the Ron Jones Stadium, Cwm Cycling and swimming on Fridays. Saturdays were our regularly scheduled Lido sessions. On Sundays we enjoyed swimming in Aberfan.

In September, we had two visits to Circus Starr, one in Cardiff and one in Swansea.

During October Half Term we went to Family Lunch at Ynys View Café, cycling with Cwm Cycling and enjoyed our family swim session at the Sobell Centre. We enjoyed Mindful Crafts. We had our Halloween party at Dragons Den. We attended Horse Riding and Swimming at Aberfan Leisure Centre, and also had lots of fun at Daerwynno. We also provided Crafty Collages as an at home activity.

We had a busy Christmas period once again. We saw Santa at Rhondda Heritage Park and Colliers Adventure Farm. We went to the pantomime at New Theatre Cardiff. We had our Christmas party at Dragons Den. We also enjoyed a Breakfast with Santa at Brewers Fayre in Aberdare. We also enjoyed Christmas Crafts with Molly and Christmas activities and stories with the Gingerbread Man. We again entered Team PALS into the Nos Galan Road Races.

In February Half Term we had a few of our regular half-term activities which included Family Lunch, at both Ynys View Cwm Cycling, Family Swim, Cinema and Horse Riding. We also had a half-term party at Dragons Den. We enjoyed a session at Vertigo Trampoline Park and a trip to see Gruffalo Live.

At Easter we had a busy two weeks. We got to go and see Milkshake Live! at Aberdare Coliseum. We enjoyed going to Ynys View Cafe for family lunch, Cwm Cycling and swimming. We took part in Easter activities at Daerwynno. We had an Easter party at Dragons Den. We had an exclusive Easter session at Colliers Adventure Farm. We went surfing with Surfability at Caswell Bay. Our weekly sessions at Ponty Lido started. We also enjoyed a visit to see Chitty Chitty Bang Bang, a trip to St Fagans Museum and Vertigo Trampoline Park. We also visited Brecon Mountain Railway for a trip to see the Easter Bunny.

Throughout the year our regular sessions at Lido Ponty, Coliseum Cinema, Dragons Den and Cwm Cycling continued.

We continue to evaluate the services that we provide to our families and are always looking for new ways to meet the needs of the children and the families we support. The focus for next year will be to continue to find ways of working and supporting families, taking into account the cost-of-living crisis and continue to bear in mind the Charity Commissions guidance on public benefit.


### **Statement of trustees' responsibilities in relation to the financial statements**

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

## **Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities Trustees Annual Report**

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the Trust deed. The Trustees are also responsible for safeguarding the assets of the charity and hence taking reasonable steps for the prevention and detection of fraud and other irregularities.

Signed on behalf of the charity's trustees

  
Lowri Matthews (Feb 25, 2026 20:55:42 GMT)

L. Matthews

Trustee

13 February 2026

## **Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**

### **Independent Examiners Report**

#### **Independent Examiner's Report to the trustees of Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**

I report to the trustees on my examination of the financial statements of Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities for the year ended 30 April 2025.

#### **Responsibilities and basis of report**

As the charity's trustees you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

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

#### **Independent examiner's statement**

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

- the accounting records were not kept in respect of the charity as required by section 130 of the Act; or
- the financial statements do not accord with those records; or
- the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the financial statements give a 'true and fair' view which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Christopher Pavett

Christopher Pavett (Feb 23, 2026 17:44:58 GMT)

Christopher Pavett FCA  
ClearWay Accounting  
167-169 Great Portland St.  
London

W1W 5PF  
13 February 2026

**Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**

**Statement of Financial Activities**

**for the year ended 30 April 2025**

		<b>Unrestricted funds 2025 £</b>	<b>Restricted funds 2025 £</b>	<b>Total funds 2025 £</b>	<b>Total funds 2024 £</b>
	<b>Notes</b>				
<b>Income and endowments from:</b>					
Donations and legacies	3	21,051	-	21,051	11,628
Charitable activities	4	11,820	-	11,820	12,801
Investments	5	612	-	612	499
Other	6	-	17,070	17,070	24,570
<b>Total</b>		<b>33,483</b>	<b>17,070</b>	<b>50,553</b>	<b>49,498</b>
<b>Expenditure on:</b>					
Raising funds	7	-	-	-	600
Charitable activities	8	12,486	17,070	29,556	36,908
Other	9	5,455	-	5,455	5,551
<b>Total</b>		<b>17,941</b>	<b>17,070</b>	<b>35,011</b>	<b>43,059</b>
Net gains on investments		-	-	-	-
<b>Net income</b>		<b>15,542</b>	<b>-</b>	<b>15,542</b>	<b>6,439</b>
Transfers between funds		-	-	-	-
<b>Net income before other gains/(losses)</b>		<b>15,542</b>	<b>-</b>	<b>15,542</b>	<b>6,439</b>
<b>Other gains and losses</b>					
<b>Net movement in funds</b>		<b>15,542</b>	<b>-</b>	<b>15,542</b>	<b>6,439</b>
<b>Reconciliation of funds:</b>					
Total funds brought forward		73,165	-	73,165	66,726
<b>Total funds carried forward</b>		<b>88,707</b>	<b>-</b>	<b>88,707</b>	<b>73,165</b>

# Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities

## Balance Sheet

at 30 April 2025

Charity No. 1046862

		2025	2024
		£	£
<b>Current assets</b>			
Cash at bank and in hand		88,707	73,267
		<u>88,707</u>	<u>73,267</u>
<b>Creditors: Amount falling due within one year</b>	11	-	(102)
		<u>88,707</u>	<u>73,165</u>
<b>Net current assets</b>		88,707	73,165
<b>Total assets less current liabilities</b>		<u>88,707</u>	<u>73,165</u>
<b>Net assets excluding pension asset or liability</b>		<u>88,707</u>	<u>73,165</u>
<b>Total net assets</b>		<u><u>88,707</u></u>	<u><u>73,165</u></u>
<b>The funds of the charity</b>			
<b>Restricted funds</b>	12		
<b>Unrestricted funds</b>	12		
General funds		88,707	73,165
		<u>88,707</u>	<u>73,165</u>
<b>Reserves</b>	12		
<b>Total funds</b>		<u><u>88,707</u></u>	<u><u>73,165</u></u>

Approved by the trustees on 13 February 2026

And signed on their behalf by:

Martyn Vardon  
Martyn Vardon (Feb 23, 2026 18:48:04 GMT)

M. Vardon

Trustee

13 February 2026

**Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**

**Statement of Cash flows**

**for the year ended 30 April 2025**

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
<b>Cash flows from operating activities</b>		
<b>Net income per Statement of Financial Activities</b>	15,542	6,439
<b>Adjustments for:</b>		
Dividends, interest and rents from investments	(17,682)	(25,069)
(Decrease)/Increase in trade and other payables	(102)	102
<b>Net cash used in operating activities</b>	<u>(2,242)</u>	<u>(18,528)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	17,682	25,069
<b>Net cash from investing activities</b>	<u>17,682</u>	<u>25,069</u>
<b>Net cash from financing activities</b>	<u>-</u>	<u>-</u>
<b>Net increase in cash and cash equivalents</b>	15,440	6,541
<b>Cash and cash equivalents at the beginning of the year</b>	73,267	-
<b>Cash and cash equivalents at the end of the year</b>	<u>88,707</u>	<u>6,541</u>
<b>Components of cash and cash equivalents</b>		
Cash and bank balances	88,707	73,267
	<u>88,707</u>	<u>73,267</u>

**1 Accounting policies**

**Basis of preparation**

The financial statements have been prepared in accordance with Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

**Change in basis of accounting or to previous accounts**

There has been no change to the accounting policies (valuation rules and method of accounting) since last year and no changes have been made to accounts for previous years.

**Fund accounting**

Unrestricted funds	These are available for use at the discretion of the trustees in furtherance of the general objects of the charity.
Designated funds	These are unrestricted funds earmarked by the trustees for particular purposes.
Revaluation funds	These are unrestricted funds which include a revaluation reserve representing the restatement of investment assets at their market values.
Restricted funds	These are available for use subject to restrictions imposed by the donor or through terms of an appeal.

**Income**

Recognition of income	Income is included in the Statement of Financial Activities (SoFA) when the charity becomes entitled to, and virtually certain to receive, the income and the amount of the income can be measured with sufficient reliability.
Income with related expenditure	Where income has related expenditure the income and related expenditure is reported gross in the SoFA.
Donations and legacies	Voluntary income received by way of grants, donations and gifts is included in the the SoFA when receivable and only when the Charity has unconditional entitlement to the income.
Tax reclaims on donations and gifts	Income from tax reclaims is included in the SoFA at the same time as the gift/donation to which it relates.
Donated services and facilities	These are only included in income (with an equivalent amount in expenditure) where the benefit to the Charity is reasonably quantifiable, measurable and material.
Volunteer help	The value of any volunteer help received is not included in the accounts.
Investment income	This is included in the accounts when receivable.
Gains/(losses) on revaluation of fixed assets	This includes any gain or loss resulting from revaluing investments to market value at the end of the year.
Gains/(losses) on investment assets	This includes any gain or loss on the sale of investments.

**Notes to the Accounts**

**Expenditure**

Recognition of expenditure	Expenditure is recognised on an accruals basis. Expenditure includes any VAT which cannot be fully recovered, and is reported as part of the expenditure to which it relates.
Expenditure on raising funds	These comprise the costs associated with attracting voluntary income, fundraising trading costs and investment management costs.
Expenditure on charitable activities	These comprise the costs incurred by the Charity in the delivery of its activities and services in the furtherance of its objects, including the making of grants and governance costs.
Grants payable	All grant expenditure is accounted for on an actual paid basis plus an accrual for grants that have been approved by the trustees at the end of the year but not yet paid.
Governance costs	These include those costs associated with meeting the constitutional and statutory requirements of the Charity, including any audit/independent examination fees, costs linked to the strategic management of the Charity, together with a share of other administration costs.
Other expenditure	These are support costs not allocated to a particular activity.

**Taxation**

The charity is exempt from tax on its charitable activities.

**Trade and other debtors**

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

**Cash and cash equivalents**

Cash and cash equivalents comprise cash at bank and on hand, demand deposits with banks and other short-term highly liquid investments with original maturities of three months or less and bank overdrafts. In the statement of financial position, bank overdrafts are shown within borrowings or current liabilities. In the Statement of Cash Flows, cash and cash equivalents are shown net of bank overdrafts that are repayable on demand and form an integral part of the company's cash management.

**Trade and other creditors**

Short term creditors are measured at the transaction price. Other creditors and provisions are recognised where the charity has a present obligation 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.

**Receipt of donated goods, facilities and services**

All donated goods, facilities and services received are recognised within incoming resources and expenditure at an estimate of the value to the charity.

## Notes to the Accounts

## 2 Statement of Financial Activities - prior year

	Unrestricted funds 2024 £	Total funds 2024 £
<b>Income and endowments from:</b>		
Donations and legacies	11,628	11,628
Charitable activities	12,801	12,801
Investments	499	499
Other	24,570	24,570
<b>Total</b>	<b>49,498</b>	<b>49,498</b>
<b>Expenditure on:</b>		
Raising funds	600	600
Charitable activities	36,908	36,908
Other	5,551	5,551
<b>Total</b>	<b>43,059</b>	<b>43,059</b>
<b>Net income</b>	<b>6,439</b>	<b>6,439</b>
<b>Net income before other gains/(losses)</b>	<b>6,439</b>	<b>6,439</b>
<b>Other gains and losses:</b>		
<b>Net movement in funds</b>	<b>6,439</b>	<b>6,439</b>
<b>Reconciliation of funds:</b>		
Total funds brought forward	66,726	66,726
<b>Total funds carried forward</b>	<b>73,165</b>	<b>73,165</b>

## 3 Income from donations and legacies

	Unrestricted £	Total 2025 £	Total 2024 £
Fundraising	16,271	16,271	7,522
Donations	4,619	4,619	3,760
Gift Aid Claimed	161	161	346
	<b>21,051</b>	<b>21,051</b>	<b>11,628</b>

## 4 Income from charitable activities

	Unrestricted £	Total 2025 £	Total 2024 £
Parent / Guardian Contributions	11,820	11,820	12,801
	<b>11,820</b>	<b>11,820</b>	<b>12,801</b>

## Notes to the Accounts

## 5 Income from investments

	Unrestricted	Total 2025	Total 2024
	£	£	£
Interest Income	612	612	499
	<u>612</u>	<u>612</u>	<u>499</u>

## 6 Other income

	Restricted	Total 2025	Total 2024
	£	£	£
Grants	17,070	17,070	24,570
	<u>17,070</u>	<u>17,070</u>	<u>24,570</u>

## 7 Expenditure on raising funds

	Total 2025	Total 2024
	£	£
<i>Fundraising trading costs</i>		
Fundraising	-	600
	<u>-</u>	<u>600</u>

## 8 Expenditure on charitable activities

	Unrestricted	Restricted	Total 2025	Total 2024
	£	£	£	£
<i>Expenditure on charitable activities</i>				
Parent / Guardian Contributions	12,450	17,070	29,520	29,963
	36	-	36	6,945
<i>Governance costs</i>				
	<u>12,486</u>	<u>17,070</u>	<u>29,556</u>	<u>36,908</u>

## 9 Other expenditure

	Unrestricted	Total 2025	Total 2024
	£	£	£
Employee costs	4,995	4,995	4,995
General administrative costs	460	460	556
	<u>5,455</u>	<u>5,455</u>	<u>5,551</u>

## Notes to the Accounts

## 10 Staff costs

	2025	2024
Salaries and wages	4,995	4,995
	<u>4,995</u>	<u>4,995</u>

No employee received emoluments in excess of £60,000.

## 11 Creditors:

amounts falling due within one year

	2025	2024
	£	£
Trade creditors	-	102
	<u>-</u>	<u>102</u>

## 12 Movement in funds

	At 1 May 2024	Incoming resources (including other gains/losses) £	Resources expended £	At 30 April 2025 £
<b>Restricted funds:</b>				
<b>Restricted income funds:</b>				
Restricted Grants	-	17,070	(17,070)	-
<i>Total</i>	<u>-</u>	<u>17,070</u>	<u>(17,070)</u>	<u>-</u>
<b>Unrestricted funds:</b>				
<b>General funds</b>	73,165	33,483	(17,941)	88,707
<b>Total funds</b>	<u>73,165</u>	<u>50,553</u>	<u>(35,011)</u>	<u>88,707</u>

Purposes and restrictions in relation to the funds:

Restricted funds:

Restricted Grants

## 13 Analysis of net assets between funds

	Unrestricted funds £	Total £
Net current assets	88,707	88,707
	<u>88,707</u>	<u>88,707</u>

14 Reconciliation of net debt

	At 1 May 2024	Cash flows	At 30 April 2025
	£	£	£
Cash and cash equivalents	73,267	15,440	88,707
	<u>73,267</u>	<u>15,440</u>	<u>88,707</u>
Net debt	<u>73,267</u>	<u>15,440</u>	<u>88,707</u>

**Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities**

**Detailed Statement of Financial Activities**

**for the year ended 30 April 2025**

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
<b>Income and endowments from:</b>				
Donations and legacies				
Fundraising	16,271	-	16,271	7,522
Donations	4,619	-	4,619	3,760
Gift Aid Claimed	161	-	161	346
	<u>21,051</u>	<u>-</u>	<u>21,051</u>	<u>11,628</u>
Charitable activities				
Parent / Guardian Contributions	11,820	-	11,820	12,801
	<u>11,820</u>	<u>-</u>	<u>11,820</u>	<u>12,801</u>
Investments				
Interest Income	612	-	612	499
	<u>612</u>	<u>-</u>	<u>612</u>	<u>499</u>
Other				
Grants	-	17,070	17,070	24,570
	<u>-</u>	<u>17,070</u>	<u>17,070</u>	<u>24,570</u>
<b>Total income and endowments</b>	<b>33,483</b>	<b>17,070</b>	<b>50,553</b>	<b>49,498</b>
<b>Expenditure on:</b>				
Costs of other trading activities				
Fundraising	-	-	-	600
	<u>-</u>	<u>-</u>	<u>-</u>	<u>600</u>
<b>Total of expenditure on raising funds</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>600</b>
Charitable activities				
Parent / Guardian Contributions	12,450	17,070	29,520	29,963
	36	-	36	6,945
	<u>12,486</u>	<u>17,070</u>	<u>29,556</u>	<u>36,908</u>
<b>Total of expenditure on charitable activities</b>	<b>12,486</b>	<b>17,070</b>	<b>29,556</b>	<b>36,908</b>
Employee costs				
Salaries/wages	4,995	-	4,995	4,995
	<u>4,995</u>	<u>-</u>	<u>4,995</u>	<u>4,995</u>
General administrative costs, including depreciation and amortisation				
Sundry expenses	460	-	460	556
	<u>460</u>	<u>-</u>	<u>460</u>	<u>556</u>
<b>Total of expenditure of other costs</b>	<b>5,455</b>	<b>-</b>	<b>5,455</b>	<b>5,551</b>
<b>Total expenditure</b>	<b>17,941</b>	<b>17,070</b>	<b>35,011</b>	<b>43,059</b>

# Cynon Valley P.A.L.S. Play and Leisure for Children with Disabilities

## Detailed Statement of Financial Activities

Net gains on investments	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income</b>	15,542	-	15,542	6,439
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net income before other gains/(losses)</b>	15,542	-	15,542	6,439
	<hr/>	<hr/>	<hr/>	<hr/>
Other Gains	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Net movement in funds</b>	15,542	-	15,542	6,439
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Reconciliation of funds:</b>				
Total funds brought forward	73,165	-	73,165	66,726
	<hr/>	<hr/>	<hr/>	<hr/>
<b>Total funds carried forward</b>	88,707	-	88,707	73,165
	<hr/>	<hr/>	<hr/>	<hr/>