

**REPORT OF THE TRUSTEES AND  
UNAUDITED FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023  
FOR  
CLWB GOFAL MES Y DDERWEN**

Clay Shaw Butler  
Chartered Accountants  
24 Lammas Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

# **CLWB GOFAL MES Y DDERWEN**

## **CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 2</b>
<b>Independent Examiner's Report</b>	<b>3</b>
<b>Statement of Financial Activities</b>	<b>4</b>
<b>Balance Sheet</b>	<b>5 to 6</b>
<b>Notes to the Financial Statements</b>	<b>7 to 11</b>

---

# **CLWB GOFAL MES Y DDERWEN**

## **REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023**

---

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 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

### **OBJECTIVES AND ACTIVITIES**

#### **Objectives and aims**

The objects of the Clwb are to provide child care through the medium of Welsh for the pupils of Ysgol y Dderwen.

### **ACHIEVEMENT AND PERFORMANCE**

The Clwb continues to provide child care facilities at Ysgol y Dderwen on weekdays between the hours of 7.45a.m to 8.45 a.m and 3.15 p.m to 6.00 p.m during term time and from 8.00 a.m to 6.00 p.m during school holidays.

The Clwb has continued to replace, update and improve the equipment, providing benefits to the children in terms of games, sports equipment, arts and crafts and healthy refreshments. The Clwb has worked closely with the school, supporting staffing structures and ensuring that Welsh medium provision and continuity of high standards is maintained across the site.

The Clwb is committed to helping and supporting the school and its pupils.

### **FINANCIAL REVIEW**

#### **Financial position**

At 31 March 2023 the Charity had total reserves of £137,788 all of which were free reserves.

The Charity does not have any restricted funds. All of its income, expenditure, assets and liabilities during the year were unrestricted.

#### **Principal funding sources**

The principal funding resource are fees charged to parents for child care. Expenditure, which comprises mainly salaries, supports the key objective by providing a safe and familiar environment for the children.

#### **Reserves policy**

Sufficient funds are kept in reserve to enable the charity to continue in operation for up to three months in the event of a significant fall in income.

### **FUTURE PLANS**

It is the aim of the trustees to continue to provide excellent after school care for the children of Ysgol y Dderwen.

### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

Clwb Gofal Mes y Dderwen ("the Clwb") is a company limited by guarantee incorporated on 12 November 1998, and governed by its Memorandum and Articles of Association.

The Board of Trustees meet weekly during term time.

### **REFERENCE AND ADMINISTRATIVE DETAILS**

#### **Registered Company number**

03666936 (England and Wales)

#### **Registered Charity number**

1081698

# CLWB GOFAL MES Y DDERWEN

## REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

---

### Registered office

Ysgol Y Dderwen  
Heol Spurrell  
Carmarthen  
Carmarthenshire  
SA31 1TG

### Trustees

Ms C Davies  
Ms A Davies School Secretary  
Ms E Edwards Teacher/deputy Head  
Mr D W Evans Headmaster  
Ms L D Jones Teacher/deputy Head  
Ms S M Roberts Teaching Assistant

### Company Secretary

Ms A M Davies

### Independent Examiner

Mark Jones FCA  
Clay Shaw Butler  
Chartered Accountants  
24 Lammas Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

Approved by order of the board of trustees on .....13/12/23..... and signed on its behalf by:



Ms A Davies - Trustee

# INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLWB GOFAL MES Y DDERWEN

---

## **Independent examiner's report to the trustees of Clwb Gofal Mes Y Dderwen ('the Company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

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

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

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

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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 accounts to be reached.



Mark Jones FCA

Clay Shaw Butler  
Chartered Accountants  
24 Lamma Street  
Carmarthen  
Carmarthenshire  
SA31 3AL

Date: .....17/12/2022.....

# CLWB GOFAL MES Y DDERWEN

## STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2023

		31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>	Notes		
Donations and legacies	2	-	1,934
<b>Charitable activities</b>			
Childcare		105,134	102,240
Investment income	3	280	6
<b>Total</b>		<u>105,414</u>	<u>104,180</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Childcare		<u>72,402</u>	<u>67,685</u>
<b>NET INCOME</b>		33,012	36,495
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		104,776	68,281
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>137,788</u>	<u>104,776</u>

The notes form part of these financial statements

# CLWB GOFAL MES Y DDERWEN

## BALANCE SHEET 31 MARCH 2023

	Notes	31.3.23 Unrestricted fund £	31.3.22 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	8	100	200
<b>CURRENT ASSETS</b>			
Debtors	9	5,694	7,569
Cash at bank		138,548	102,135
		<u>144,242</u>	<u>109,704</u>
<b>CREDITORS</b>			
Amounts falling due within one year	10	(6,554)	(5,128)
<b>NET CURRENT ASSETS</b>		<u>137,688</u>	<u>104,576</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>137,788</u>	<u>104,776</u>
<b>NET ASSETS</b>		<u>137,788</u>	<u>104,776</u>
<b>FUNDS</b>	11		
Unrestricted funds		<u>137,788</u>	<u>104,776</u>
<b>TOTAL FUNDS</b>		<u>137,788</u>	<u>104,776</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

# CLWB GOFAL MES Y DDERWEN

## BALANCE SHEET - continued 31 MARCH 2023

---

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 13/12/23 and were signed on its behalf by:



Mr D W Evans - Trustee

The notes form part of these financial statements



**NOTES TO THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

---

**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.

**INCOME**

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

**EXPENDITURE**

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

**TANGIBLE FIXED ASSETS**

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

Fixtures and fittings                      =    33.33% on cost

**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.

**PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS**

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**FINANCIAL INSTRUMENTS**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

# CLWB GOFAL MES Y DDERWEN

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Grants	-	1,934

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

	31.3.23	31.3.22
	£	£
HMRC JRS grant	-	1,934

### 3. INVESTMENT INCOME

	31.3.23	31.3.22
	£	£
Deposit account interest	280	6

### 4. NET INCOME/(EXPENDITURE)

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

	31.3.23	31.3.22
	£	£
Depreciation - owned assets	100	99

### 5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

#### TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

### 6. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	61,571	59,163
Other pension costs	174	147
	61,745	59,310

The Trustees are the Key Management Personnel. The Trustees did not receive any remuneration in the year ended 31 March 2023 or the prior year.

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

	31.3.23	31.3.22
Childcare	16	15

# CLWB GOFAL MES Y DDERWEN

## NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

### 6. STAFF COSTS - continued

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

### 7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	1,934
<b>Charitable activities</b>	
Childcare	102,240
Investment income	6
<b>Total</b>	<b>104,180</b>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Childcare	67,685
<b>NET INCOME</b>	<b>36,495</b>
<b>RECONCILIATION OF FUNDS</b>	
Total funds brought forward	68,281
<b>TOTAL FUNDS CARRIED FORWARD</b>	<b>104,776</b>
<b>8. TANGIBLE FIXED ASSETS</b>	
	Fixtures and fittings £
<b>COST</b>	
At 1 April 2022 and 31 March 2023	6,659
<b>DEPRECIATION</b>	
At 1 April 2022	6,459
Charge for year	100
At 31 March 2023	6,559
<b>NET BOOK VALUE</b>	
At 31 March 2023	100
At 31 March 2022	200

# NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

**9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Trade debtors	5,387	7,278
Prepayments and accrued income	307	291
	<u>5,694</u>	<u>7,569</u>

**10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.23	31.3.22
	£	£
Other creditors	116	31
Accrued expenses	6,438	5,097
	<u>6,554</u>	<u>5,128</u>

**11. MOVEMENT IN FUNDS**

	At 1.4.22	Net movement in funds	At 31.3.23
	£	£	£
<b>Unrestricted funds</b>			
General fund	104,776	33,012	137,788
	<u>104,776</u>	<u>33,012</u>	<u>137,788</u>
<b>TOTAL FUNDS</b>	<u>104,776</u>	<u>33,012</u>	<u>137,788</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	105,414	(72,402)	33,012
	<u>105,414</u>	<u>(72,402)</u>	<u>33,012</u>
<b>TOTAL FUNDS</b>	<u>105,414</u>	<u>(72,402)</u>	<u>33,012</u>

**Comparatives for movement in funds**

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
<b>Unrestricted funds</b>			
General fund	68,281	36,495	104,776
	<u>68,281</u>	<u>36,495</u>	<u>104,776</u>
<b>TOTAL FUNDS</b>	<u>68,281</u>	<u>36,495</u>	<u>104,776</u>

## CLWB GOFAL MES Y DDERWEN

### NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2023

---

#### 11. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	104,180	(67,685)	36,495
<b>TOTAL FUNDS</b>	<u>104,180</u>	<u>(67,685)</u>	<u>36,495</u>

#### 12. RELATED PARTY DISCLOSURES

During the year ended 31 March 2023, children of two trustees attended the Clwb, paying £240.