CLYBIAU PLANT CYMRU KIDS CLUBS

England & Wales · Charity number 1093260

Details

Other names	CLYBIAU PLANT CYMRU KIDS' CLUBS
Status	Registered
Legal form	Charitable company
Company number	04296436
Registered	2002-08-01
Register	View on the Charity Commission register

Contact

Address	Clybiau Plant Cymru Kids Clubs Bridge House Station Road Llanishen Cardiff CF14 5UW
Phone	02920741000
Email	info@clybiauplantcymru.org
Website	www.clybiauplantcymru.org

Activities

Objects: A) PROMOTE, THE CARE AND EDUCATION OF CHILDREN IN OUT OF SCHOOL CHILDCARE CLUBS AND TO PROMOTE THE PROVISION OF FACILITIES FOR THE PLAY, RECREATION AND OTHER LEISURE TIME OCCUPATIONS OF SUCH CHILDREN IN THE INTEREST OF SOCIAL WELFARE WITH THE OBJECTS OF IMPROVING THEIR CONDITIONS OF LIFE.B) ADVANCE THE EDUCATION AND TRAINING OF PERSONS PROVIDING SUCH CARE AND EDUCATIONAL AND RECREATIONAL FACILITIES.C) CONDUCT RESEARCH INTO ALL ASPECTS OF THE CARE, EDUCATION AND RECREATION OF SUCH CHILDREN AND TO PUBLISH THE USEFUL RESULTS OF SUCH RESEARCH.

Activities: Clybiau Plant Cymru Kids' Clubs exists to help communities in Wales by promoting, developing andsupporting quality, affordable, accessible out of school childcare clubs.

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Classification

- **How:** Makes Grants To Organisations, Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Economic/community Development/employment
- **Who:** Children/young People, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

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

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,554,302	£1,634,246	£342,818	32
2024-03-31	£1,488,824	£1,552,919	£422,762	30
2023-03-31	£1,686,048	£1,522,335	£486,858	30
2022-03-31	£1,374,117	£1,400,293	£323,145	30
2021-03-31	£1,396,956	£1,183,203	£349,321	28

Trustees

Name	Role	Appointed
Alaw Davies		2025-01-22
Craig Lambourne		2025-10-21
Debbie Tingley		2023-10-17
Dylan Jones		2025-12-17
Helen Hughes		2025-10-21
Leanne Louise Marsh		2025-11-17
Lianne Savage		2025-10-21
sian Adams		2025-01-22

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CLYBIAU PLANT CYMRU KIDS CLUBS

England & Wales - Charity number 1093260

Accounts

Clybiau Plant Cymru Kids' Clubs

A company limited by Guarantee and Registered Charity

Annual report and financial Statements of the Board of Trustees

Year ending 31 March 2025

Company Number: 4296436

Charity Number: 1093260

Vision and Mission statement



Objectives and Activities

The aims for which the Charity is established are to:

- **Promote the care and education of children in Out of School Childcare Clubs and to promote the provision of facilities for the play, recreation and other leisure time occupations of such children in the interest of social welfare with the objects of improving their conditions of life.**
- **Advance the education and training of persons providing such care and educational and recreational facilities.**
- **Conduct research into all aspects of the care, education and recreation of such children and to publish the useful results of such research.**

The overlying principles which are employed to achieve our aims that set out how as a charity we further our legal purposes are through the following objectives:

- **Support an affordable, accessible, quality Out of School Childcare Club in every community which wants one.**
- **Meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views.**
- **Provide quality support services, information and training for Out of School Childcare Clubs.**
- **Value the staff and volunteers and deal with them in an open and fair manner.**
- **Enable people within the organisation to have every opportunity for self-development and training and be a best practice employer.**
- **Work in partnership with other organisations to help us achieve our mission statement.**
- **Communicate the benefits of quality Out of School Childcare to schools, parents (working and otherwise), the Government and the public at large.**

Report of the Directors and Trustees

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2025, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This is the 24th annual report of the company.

~

Clybiau Plant Cymru Kids' Clubs' Board of Trustees are the only **Volunteers** engaged by the organisation and whilst their contribution is significant to the running of the organisation, their input and involvement is not material to the ability of the organisation to undertake any particular activity.

In delivering and planning activities for the year, the Trustees have considered the Charity Commission's guidance on **public benefit** and the overlying principles above are used to plan the organisations' activities.

The aim and principles form a strategic plan which is agreed by the Board of Trustees. This Annual Report of the Board of Trustees identifies **achievements and benefits to the public** against these principles, this year we have set out our achievements and success against our strategic objectives:

At the Board of Trustees meetings, progress against targets is assessed and decisions taken to amend accordingly. This report outlines the work carried out in the past year, which fully reflects the purposes that the charity was set up to further: **Out of School Childcare in Wales.**

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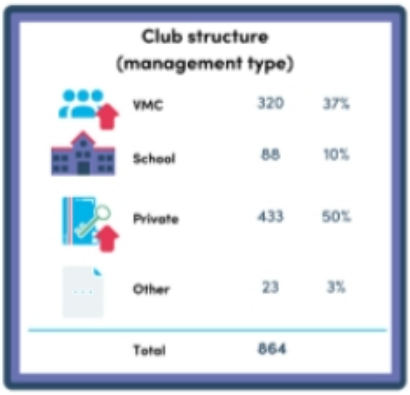
Reference and Administrative Details of the Charity, its Trustees and Advisers

Trustees	S Gocher (resigned 18 November 2024) E J Davies (resigned 22 January 2025) D A Jones (resigned 22 January 2025) S Maitland-Price J Owen B L Blackmore A Comanescu D Tingley A Davies (appointed 22 January 2025) S Adams (appointed 22 January 2025) S J Stephenson-Rix (appointed 22 January 2025) R Williams (appointed 4 March 2025) S Morgan (resigned 24 June 2025)
Company registered number	04296436
Charity registered number	1093260
Registered office	Bridge House Station Road Llanishen Cardiff CF14 5UW
Company secretary	L J O'Toole
Chief executive officer	L J O'Toole
Independent auditors	MHA Statutory Auditors MHA House Charter Court Swansea Enterprise Park Swansea SA7 9FS
Bankers	National Westminister PLC 1 Taff Street Pontypridd Rhondda Cynon Taf CF37 4UU
Solicitors	Darwin Gray Solicitor 9 Cathedral Road Pontcanna Cardiff CF11 9HA

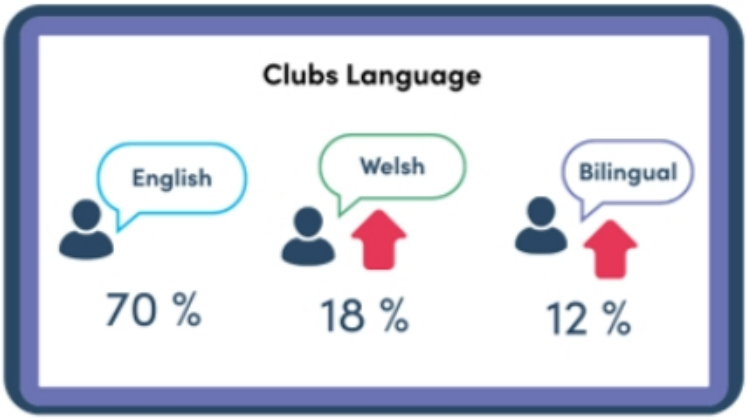
Overview of the year



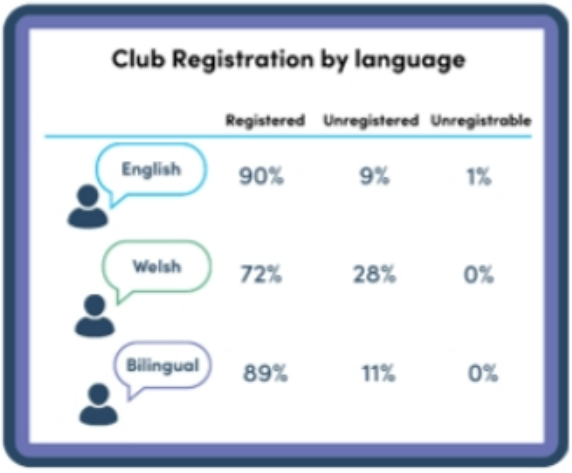
We see an increase in number of settings and clubs this financial year by 12 and 11 respectively. This indicates that we have more provider settings however those that were already offering clubs have reduced the number that are available. Whilst the number of English settings has increased the clubs have reduced with reduction across Breakfast (6) and Afterschool (5) clubs, although Holiday clubs have increased (3). Conversely both Welsh and bilingual medium settings and clubs have increased in all four club types.



The Management structure of Clubs has changed, with an increase in both Privately owned settings +13 and the Voluntary Managed +11. Privately owned settings now make up 50% (+1%), VMC 37% (+1%), School 10% (-1%), Other 3% (-1%), it is encouraging to see VMC on the increase mostly due to the expansion of Cylchoedd to offer Out of School Childcare.



Our number of English medium clubs has decreased this year by 8 to 1081 (70%). Whilst the number of clubs who are run through the medium of Welsh has increased by 13 to 282 (18%), and Bilingual by 6 to 177 (12%).



Registration of clubs by language.

Whilst the increase of number of Welsh language clubs has not extrapolated to the percentage of them being registered 72% (-1%), there are however overall, more Welsh Language and bilingual clubs that are registered this year 204 (+2) and 158 (+6) compared to last. Through our CYMell project work is ongoing with clubs working towards registration at the end of the year.

Overall registration sees a decrease in the percentage of clubs that are registered to 87% (88%), with 13% unregistered.

Whilst we see an increasing the number of clubs that we support it is also important to note that 77 clubs have been recorded as no longer operating and 45 settings have also been lost.

Our Impact 1st April 2024 – 31st March 2025

Governance

During the year as an organisation, across all projects we have supported the sector to improve its understanding of good governance, business and management skills, placing the child at the center.



73 completed Action Plans have guided members to resources and tools, with quality child centred templates to support their ongoing reflection and improvement. Through our weekly bulleting we have introduced a spotlight on a policy of the month for settings to review, with children being consulted and sharing with parents.

35 of our members have improved their Governance and 11 settings have achieved Incorporation, either as a Charitable Incorporated Association (CIO) or other, with 9 Settings still engaged working towards.



We have undertaken 1,071 club visits, delivered 664 Business Skills sessions and 10 Clwb Hwb sessions with 158 Attendances, we also did a Facebook live achieving 100 interactions. We have commenced recording bilingual webinars and delivered Clwb Hwbs with guest collaborators, led by clubs' needs, and celebrated the sector at our awards celebration

Throughout the year, we have built on our organisational profile, collaborating with new partners as well as continuing with already long-established relationships. To support clubs reporting recruitment challenges, we have attended jobs fairs, supported Social Care Wales with their introduction to childcare course and met with Community Focussed School Managers. Working alongside CWLWM partners, PETC Wales and DARPL partners, our resources including newsletters, Playworker cards as well as delivering Level 1 Playwork courses, encourage new people into the sector.

We have built a bank of case studies and blogs on our website enabling us to demonstrate the impact our work has with clubs and supporting a wealth of ideas and promotion to build on that work with other settings and to deliver the message of our impact to both funders and Welsh Government.

We have undertaken a self-assessment, reflected on our strategic goals and metrics and developed whole organisation quality development plan, which we are reviewing quarterly acknowledging our achievements ensuring that we are continuously meeting the needs of the sector improving our skills and achieving our goals.

Sustainability

The goal of a sustainable Out of School Childcare sector is at the heart of our work. We want communities that value registered Childcare and believe that CIW registration supports the sustainability of the sector which in turn supports Families to access various government funding such as Tax-Free Childcare. This year our Childcare Business Development Officers have supported 16 clubs to achieve CIW Registration, 3 to register for The Childcare Offer (TCO) and 3 Tax Free Childcare (TFC) additionally through our CYMell project we have awarded 26 grants to allow Welsh medium clubs with the costs of preparing an application for registration.



Project funding has recorded improved sustainability in 22 settings and we have seen 30 settings opened, and 22 Clubs newly offering more sessions either Afterschool, Breakfast or in the Holiday, which sees us with a gain of 2,071 Places

114 Settings have been supported to improve their financial systems with development of 38 cashflows and delivery of Business skills; Financial planning (62), Financial systems (14)

During the year we have developed effective marketing resources and promotion aimed at settings to support their knowledge of the importance of marketing, how to market and templates to support action which include child focused and play focused marketing. We developed and piloted a Marketing Needs Analysis (MNA) with 4 settings, and delivered Webinars and Clwb Hwbs to strengthen practice.

A wealth of resources to support knowledge of benefits of play in community have been developed and shared through our website, social medial and weekly bulletins

During the year we recorded 550 interactions with the club portal and almost 210,000 active views of our content, either watching a video or clicking on a post, with over 12,000 engagements, across all social media platforms, with a reach of 38,000 individuals.



To strengthen our ability to support the Sector, we applied for a total of £1,779,729 of funding, achieving a 79% success rate with successful applications of £1,401,624. Applications for clubs totalled £69,902 of which £52,500 75% were successful. Applications in to the organisation totalled: £1,709,825 with: £1,349,124 - 79% successful.

We secured funding once again from the Moondance Foundation, the objective of the funding was to support the quality and sustainability of Out of School Childcare Clubs through funded membership and childcare and play sessions for more vulnerable children.

It provided fully funded membership for 853 Out of School Childcare Clubs, utilising £46,915 of the funding; this has supported improved quality and sustainability. Through membership, clubs were able to access a myriad of resources including weekly bulletins containing relevant policy/legislative updates, training and policy/procedure templates. Funded membership has also enabled settings access to advice and support from our dedicated and passionate sector experts with 676 bespoke business support sessions of which 98 have included advice and support on funding.

Training

This year the Out of School Childcare Sector has been afforded a wide range of training opportunities delivered by our Award-winning Training Team. In March 2024 Clybiau Plant Cymru Kids' Clubs was the recipient of the

Professional Development Award at the National Playwork Awards; an accolade bestowed on an individual or organisation that has made a difference with the Training they deliver.

Through a diverse range of funding Clybiau Plant Cymru Kids' Clubs have been able to offer workshops, and qualifications up to Level 5. Rhondda Cynon Taf purchased a range of Workshops for Playworkers and Childcare workers across their county that included Games Galore, Playing Out with the Elements and Incidental Welsh. Torfaen Play also purchased training with us again this year funding 6 Level 1 Playwork courses for their volunteers. The biggest source of funding for training this year came from our Welsh Government Training and Support Contract and Sub-contract with Cambrian Training; these two contracts enabled us to deliver qualifications from Level 2 Award in Playwork Practice to Level 5 Advanced Diploma in Playwork, leading to 527 newly qualified Playworkers, an increase of 205 on the previous year.

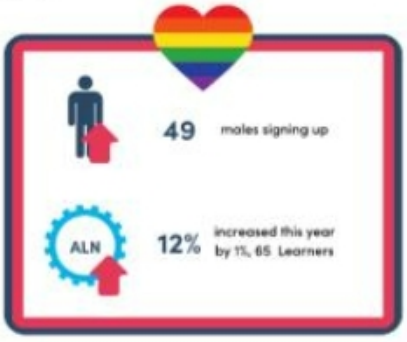


The qualifications offered by the organisation provide the wider professional development of Playworkers and includes provision for essential skills numeracy and communication. Through our partnership working with Play Wales we have also supported experienced Playworkers to achieve a Level 3 Award in Delivering Dynamic Playwork Training (ADDAPT). Counting the additional qualifications from essential skills and ADDAPT this year we exceed our target for qualifications claimed hitting 102% of the target with 661 qualifications claimed.

In addition to the workshops, and qualifications we delivered we also hosted Play opportunities as part of the first International Day of Play and the National Play Day. These impactful events that advocate for children's right to play and provides children with opportunities to play across Wales took our final Training attendances of 6,266.

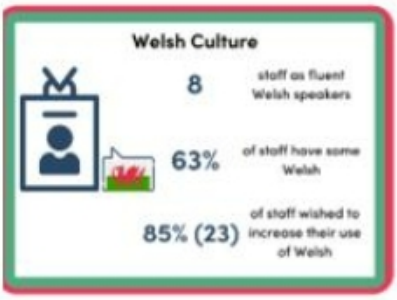
As part of our commitment to quality training we continue to monitor the equality data of our learners, previously this has been reviewed by the percentage of learners that we have supported that are Male, from the Global Majority and those who have ALN.

In exploring this data, it originally looked as if the diversity of the learners was decreasing, with the percentage of Male Learners and Learners from the Global Majority dropping by 1% and 3% respectively. However, this year we worked with 32 more Males than last year with 49 signing up between April 24 and March 25. Furthermore, we have doubled the number of learners working with us who are from the Global Majority. The percentage of learners with Additional Learning Needs (ALN) (12%) increased this year by 1%, the 65 Learners who had additional needs and were supported with materials, resources and additional time.



Significant commitment to training has not been confined to the sector with staff demonstrating their own commitment to training. In previous years we have reported a decline in the number of requests to attend training courses, but this year saw for the first time since 2021 a small increase in requests with 44 from 21 staff. The Training teams' annual recording of Continued Professional Development in line with the Education Workforce Council also demonstrated an increase in CPD; exceeding the 30 hours required by an average of 21 hours which is again an increase in last year.

Welsh Culture



As part of our objectives under Welsh culture our annual survey of staff saw 8 respond that they were fluent Welsh speakers, with 2 able to hold short conversation and a further 11 have basic Welsh, meaning that 63% of staff have some Welsh. Continued work on our Cynnig Cymraeg ensures that the Welsh language is embedded within the organisation, also interestingly; 85% (23) stated that they wished to increase their use of Welsh, with 95% of non fluent Welsh speakers wanting to increase their use of Welsh and 62% of fluent Welsh speakers wanting to increase/improve their Welsh including written Welsh and translating.

Due to the work of the Welsh Language team there has been an increase in the number of staff who wish to know basic Welsh (7%) along with a 6% increase who stated their ultimate goal is to be fluent in the language.

We have encouraged settings to increase opportunities for existing staff to improve their Welsh language skills. Our Work Welsh project enabled us to support our clubs to embed the Welsh language in their work. We saw 174 registrations and 102 achievements for the Camau Cwrs Chwarae at levels Mynediad, Sylfaen and Canolradd, courses written exclusively for the use within the sector supporting Playworkers with the language they need within the setting.



Our CYMell project has grown from strength to strength with 36 settings achieving the Welsh Promise, Bronze (25), Silver (8) and Gold (3), with another 121 enrolled and working towards. The aim of this promise, with the hands on support of our Childcare Business Development Officers, is to support settings from the first step (Bronze) through to the final step (Gold). Throughout the journey, however far they wish to travel, settings will be able to show that they are working towards and possibly achieving the Active Offer. On completion of Gold they may wish to apply for Cynnig Cymraeg, receiving recognition from the Welsh Language Commissioner.

The project also encourages, unregistered bilingual and Welsh medium settings to register with 26 Care inspectorate Wales (CIW) registration grants awarded in the year and of the 47 CIW grants awarded project to date, 26 have achieved registration or expanded their provision to include Out of School Childcare, including 16 Cylchoedd to expand their provision to include Out of School Childcare for children up to the age of 12.

OUR CYMELL PROJECT:

Settings achieving the Welsh Promise	36
Settings enrolled and working towards	121
Care inspectorate Wales (CIW) registration grants	26
CIW grants awarded project to date	47
Development opportunities to expand existing Welsh Medium provision:	
Settings supported with a grant to Change Operational Language to Welsh	3
Sustainability grants to support clubs who have registered	4
Welsh Medium Playwork qualifications	98
Learners still in learning	40

Development opportunities to expand existing Welsh Medium provision saw 3 settings supported with a grant to Change Operational Language to Welsh, and 4 Sustainability grants to support clubs who have registered.

Through the project 98 Welsh Medium Playwork qualifications have been achieved this year, with 40 learners still in learning, supporting Welsh and bilingual settings to comply with National Minimum Standards (NMS), thus remaining CIW registered. One of the barriers to achieving CIW registration was removed through the provision of a bursary, which allows settings to pay staff, to attend the Playwork training and gain a qualification, either in their own time, or to pay staff to cover if sessions were in work time, 72 learners supported with bursaries.

The Childcare Business Development Officers have supported settings with their financial planning, systems and record keeping, ongoing support following registration.

Through our project work with DARPL we have delivered training for 144 attendees from settings on the anti-racist series, 28 staff also benefited from the training and there were 73 attendees at the anti racist Clwb Hwbs.



Through the development of the Anti-racist toolkit 70 settings furthered their knowledge and practice by completing the checklist and action plan.

We have supported awareness raising of the need to embed equality orientated practices, through Clwb Hwbs, on various topics; dealing effectively with bullying - in partnership with Bullies Out, one on developing a diverse, anti-racist and inclusive Out of School Childcare Club, Pip Dimmock – Chief Executive Officer, Interplay, we also delivered a session on Additional and Complex Needs within Childcare. We continued to raise awareness during qualifications of embedding equality orientated practices so that all children can reach their full potential and produced a Summer YBont – themed around equality including LGBTQ+.

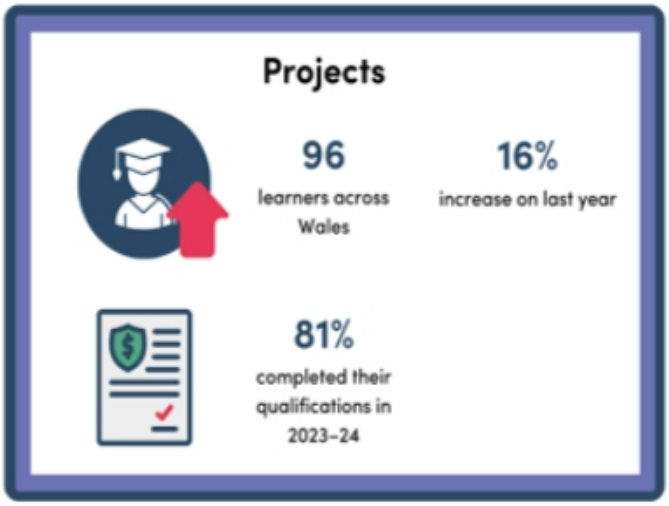
We have continued our commitment to protecting the environment through our increased online capability to deliver training and give remote business support. Where required, such as training type or to meet the needs of the setting, face to face delivery has happened, this has resulted 20,659 miles travelled this year (this has reduced from over 54,000 miles in previous years).

Settings are encouraged to find sustainable ways to deliver play opportunities including using low cost/no cost activities using recycled materials.

Projects

Apprenticeships Success at Clybiau Plant Cymru Kids' Clubs

This year has been one of growth and success for our Playwork apprenticeship programme. Working in partnership with Cambrian Training Company, we've supported **96 learners across Wales** – a 16% increase on last year.



Our learners are achieving more than ever: **81% completed their qualifications in 2023–24**, well above the national average, and we're on track to reach around **90% this year**.

We've introduced new steps to make sure apprentices feel supported and committed from the start, and provided extra help for those with additional learning needs. Professional development units have also been expanded, helping learners build skills in **Welsh language, anti-racism, wellbeing, and safeguarding**.

Learners tell us that the support they receive from our trainers makes a real difference – boosting their skills, knowledge, and confidence.

Together, we're building a stronger, better-qualified Playwork workforce for the future.

Training & Support Programme – Highlights

This year, our Training and Support Programme has helped **hundreds of Playworkers across Wales** gain new skills and qualifications.



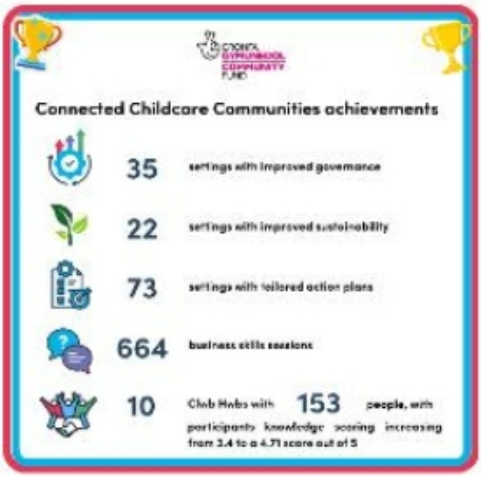
- **375 Playworkers qualified** through a range of courses.
- Our most popular course, the **Level 3 Transition to Playwork (ATPW)**, had strong uptake thanks to flexible online delivery.
- The **Level 2 Award in Playwork Practice (L2APP)** also grew in popularity, with innovative twilight sessions making training more accessible.
- Some qualifications (like the P3 courses) proved harder to recruit for, but we're working with Welsh Government and Local Authorities to raise awareness and remove barriers.
- Partnerships with Local Authorities in areas like Swansea, Pembrokeshire and North Wales were vital in helping us reach more learners.

Learner feedback has been outstanding – with **trainers rated 5/5** and **100% of participants saying they will put their new skills into practice**.

Together, we're strengthening the Playwork sector with more skilled, confident professionals to support children across Wales.

Connected Childcare Communities achievements

Thanks to funding from The National Lottery Fund, partnerships within the Out of School Childcare Community have strengthened, leading to high-quality engagement and meaningful impact. Targets to improve QUALITY, GOVERNANCE AND SUSTAINABILITY, benefitting the lives of children and families across Wales, are being exceeded.



- **35 settings with improved governance e.g** committee/staff successfully recruited/inducted improved legal structure (3) and CIO registrations (8).
- **22 settings with improved sustainability** –Care Inspectorate Wales (CIW), Tax Free Childcare (TFC) registrations (8), increased attendance, successful funding applications.
- **73** settings with tailored action plans.
- **664** business skills sessions
- **10** Clwb Hwbs with **153** people, with participants knowledge scoring increasing from 3.4 to a 4.71 score out of 5.

Looking Ahead

High community engagement has highlighted sector needs, driving efforts to address rising costs, staff shortages, and sustainability pressures. Plans include supporting 750 Playwork qualifications to strengthen the workforce and expanding CIW and Tax-Free Childcare registrations to improve affordability.

Local Authorities

Conwy, Swansea and Flintshire continued to fund Childcare Business Development Officer time this year, with Conwy also providing an Extra Hands grant pot, empowering children with additional needs to attend club with an additional member of staff to support them.

The work within these counties, worked towards the CSA targets of each, whilst supporting the strategic goals of the organisation.

Moondance Foundation Grant

Thanks to the generous support of **The Moondance Foundation (£79,690)**, we strengthened **853 Out of School Childcare Clubs** and provided **1,527play-rich sessions** for **120 children**, many of whom would not normally access such opportunities. Children made new friends, tried new activities, and had fun, while parents reported happier, more active children and valued the chance for respite. The funding not only improved children's wellbeing but also supported the **sustainability and inclusivity of clubs across Wales**.



- Clubs reported financial relief, stronger occupancy, ability to retain staff, and long-term sustainability.
- Funding allowed promotion of services and engagement with families who would not usually access provision.

Overall conclusion:

The Moondance Foundation's support has had a **transformational impact**: strengthening clubs, providing **play-rich sessions** to vulnerable children, supporting families' wellbeing, and ensuring inclusive, sustainable childcare provision across Wales.

Working in Partnership / collaboration

Through our partnership working and collaboration, especially with our CWLWM partners and Welsh Government we have represented the Out of School Childcare Sectors' voice and helped shape policies to support providers, children and their families. Our contributions influenced legislation and regulation, promoting a supportive and sustainable environment for childcare. Informed engagement with partners allows us to pass on timely updates and guidance to providers.

Working closely with policymakers and stakeholders, leads to more relevant, practical solutions for the sector. We played a key role in helping the childcare sector understand and apply the new NMS across Wales. Through advisory groups and direct communications helped disseminate changes on ratios, qualifications & more, also to gather sector views to inform Welsh Government.

Our representation on key advisory groups for both **National Minimum Standards (NMS)** and **Child Minding and Day Care Exceptions (Wales) Order 2010**, allowed us to input into both reviews, contributing and representing the sector on ratios, qualifications, structure and by sharing insights on how the Exceptions Order and NMS work in practice, helping inform the review and potential changes.

We actively engaged in the work on the recommendations arising from the Ministerial Review of Play, advocating for play to be embedded across all early years settings. WE have also ensured that playwork principles were considered in the broader ECPLC context.

As part of our strategic work with the sector, this year has seen us continue to work closely with Play Wales and Playwork Education and Training Council (PETC). One of the major projects for this year has been the commencement of work on the Playwork National Occupational Standards, our Lead Internal Quality Assurer, Sarah Bird, has been included in the working group that has been reviewing and amending the standards to better reflect current practice.

In June 2024 we took part in the Welsh Government Consultation relating to potential changes to the Apprenticeship Framework, in review of the criteria for qualifications to be included in a framework it became apparent that the current qualification that is fundable through apprenticeships and on the list of required qualifications would no longer be eligible. In addition to providing our own response to the consultation we also led discussion on this at PETC and provided additional information for members of the council to provide their own response. To further ensure that informed responses were provided to Welsh Government we also contacted NCFE directly to make them aware of the possible changes so they too couple tender a response and liaise with Qualifications Wales to ensure the course is safeguarded. Work continues to be supported on the review of the frameworks, and the National Training Manager has agreed to sit on the expert reference group of MEDR (The Commission of Tertiary Education and Research) to review the Apprenticeship Framework for Playwork, with work commencing early next year. Work also commenced on reviewing National Minimum Standards and the appropriateness of the requirement for qualifications for childcare as a whole, offering the perspective of the Out of School Childcare Sector.

Finance

Income

Overall, our income increased by approximately 4% this year £1,554,302 (£1,488,823) This was due to additional funding of £80,000 from the Welsh Government compared to the previous financial year., where we had received no additional in year for CWLWM grant.



We were successful in receiving continued funding for projects, these included The National Lottery Community Fund (£141,138) and CYMell (£270,000). Additionally, we received some Local Authority funding to support clubs in their county with development support which increased our income from Local Authorities.

Also, we received (£204,717) from Welsh Government to deliver Playwork qualifications under The Training and Support Programme.

Expenditure



Our expenditure increased by approximately 5% £1,634,246 (£1,552,919) from 2023/24.

Although expenses were up, there were reductions in Temporary staff, however, there were increases in Staff training and development, Audit fees, Website, and Other professional HR fees.

The number of fulltime equivalent staff has increased this year to 29 (27) with an average number of staff over the year of 32 (30). Staff wages and salaries were up by 8%. Staff cost as a percentage of total expenditure was 55%, (2024: 65%).

Balance Sheet

Our unrestricted reserves increased by £12,984, this is due to the surplus made from closed projects, showing some resilience in core operations, while our restricted reserves have decreased, indicating that specific purpose funding were duly spent. This leaves us with a Total fund of £342,818 at the end of the financial year, a reduction of £79,944.

Our Total Assets decreased within the year, a combined effect of reduced cash and increased liabilities, as did our net current Assets reflecting reductions in both intangible and tangible assets, due to amortisation and depreciation.

Debtors increased by £51,693 at year end and cash at bank and in hand decreased by £77,207 (from £599,768 to £522,561). Creditors rose by £42,464 (from £259,301 to £301,765), this reflects increased short-term obligations due year end.



We awarded 181 grants to the value of £115,894, ranging from £22 to £4,000: £18,364 Extra Hands grants awarded to clubs in Conwy for. 64 clubs received Assisted Places grants totalling £27,829 from The Moondance Foundation and £69,700 was awarded to clubs under the CYMell project for Care Inspectorate Wales registration (CIW), Change of Operational language to Welsh, Sustainability, and Bursary Grants.

RISKS

As we are dependent on certain income sources, this is one of our principal risks. We receive funding from many different sources, and this causes uncertainty as we cannot be certain of continuation funding. To mitigate this

risk, we are identifying the sources of income that are our major dependencies and seeking additional and alternative funding.

Another of our principal risks is failure to achieve financial targets through budgeting or inadequate provision of funding. To mitigate this risk, we regularly monitor variances against the monthly budgets to ensure all cost centres are performing correctly. We are also making the managers of the cost centres aware of their position so they can implement any changes to make sure they are performing correctly.

The last of our three top risks is how the cash flow could impact operational activities. To ensure that this does not happen we ensure that adequate information along with monitoring and reporting is passed to the funder in a timely manner. This helps to ensure that our funders are happy with our results and that they continue to fund us.

The main factor that is likely to affect our financial performance and our position going forward relates back to funding. As our main income source is from Welsh Government – Cwlwm Grant, if they choose to discontinue this funding it would have a major impact on the running of the organisation as this funding contributes to our core costs. Some Local Authorities fund us and without this funding, we would not be able to continue the level of support we currently provide in their Local Authority Area. We can never be certain of this funding as it depends on the Local Authorities' budget year on year.

INVESTMENT POLICY

Our free reserves have resulted in an interest income; it was marginally less compared to last financial year. With our reducing reserves, we will be unlikely to be able to make investments which attract higher rates of interest.

The current account balance is returned to a minimum balance daily, with the monies being transferred to a liquidity manager account, which gains an overnight investment return. Investment with one banking institution, whilst not best practice, enables us to keep banking costs down, which otherwise would offset any interest that might be gained.

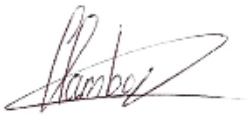
RESERVES POLICY

It is the policy of the charity to aim to achieve unrestricted funds, which are not committed for designated purposes or invested in tangible fixed assets ("the free reserves") of at least two months of the resources expended in the main budget. The current Trustees are working towards three months reserves, as soon as is possible.

Reserves are held as the Charity is reliant on grant funding which in the main is restricted. Our unrestricted reserves allow the Trustees to keep money aside to protect against drops in income or allow it to take advantage of new opportunities.

Our total amount of unrestricted funds total £272,164. The Trustees have chosen to designate £61,577 of those funds for known or potential expenditure in 2025-26. The designated funds are IT Improvement £10,000 Maternity and sickness Reserve Fund £10,000, Fixed Assets £33,122 and TNLF Match Funding Contribution £8,455. This leaves £210,587 as the organisation's free reserves.

Approved by order of the members of the board of Trustees and signed on their behalf by:



.....
(Trustee)

Date: 22/10/2025

Statement Of Trustees' Responsibilities

The Trustees (who are also the directors of the charity for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

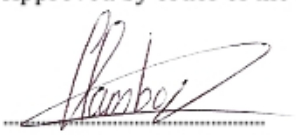
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charity's transactions and disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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.

Approved by order of the members of the board of Trustees and signed on its behalf by:



(Trustee)

Date: 22/10/2025

Independent Auditors' Report to the Members of Clybiau Plant Cymru Kids' Clubs

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, 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, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 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 Charities Act 2011.

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

As explained more fully in the Trustees' Responsibilities Statement, 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.

Auditors' responsibilities for the audit of the financial statements

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

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

- Enquiry of management and those charged with governance around actual and potential litigation.
- Reviewing Minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing yo supporting documentation to assess compliance with applicable laws and regulations.
- Performing audit work over the risk of management bias and override of controls, including testing of potential bias

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees 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 its members, as a body, for our audit work, for this report, or for the opinions we have formed.

MHA



Statutory Auditors
Swansea, United Kingdom

Date: 05/11/2025

MHA are eligible to act as auditors in terms of section 1212 of the Companies Act 2006.

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

	Note	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Income from:					
Donations and legacies	4	**-**	**4,510**	**4,510**	*1,821*
Charitable activities	5	**1,536,315**	**-**	**1,536,315**	*1,473,544*
Other trading activities	6	**-**	**6,941**	**6,941**	*6,716*
Investments	7	**-**	**6,536**	**6,536**	*6,742*
Total income		**1,536,315**	**17,987**	**1,554,302**	*1,488,823*
Expenditure on:					
Charitable activities	8	**1,613,462**	**20,784**	**1,634,246**	*1,552,919*
Total expenditure		**1,613,462**	**20,784**	**1,634,246**	*1,552,919*
Net expenditure		**(77,147)**	**(2,797)**	**(79,944)**	*(64,096)*
Transfers between funds	17	**(15,781)**	**15,781**	**-**	*-*
Net movement in funds		**(92,928)**	**12,984**	**(79,944)**	*(64,096)*
Reconciliation of funds:					
Total funds brought forward		**163,582**	**259,180**	**422,762**	*486,858*
Net movement in funds		**(92,928)**	**12,984**	**(79,944)**	*(64,096)*
Total funds carried forward		**70,654**	**272,164**	**342,818**	*422,762*

The Statement of Financial Activities includes all gains and losses recognised in the year.

The notes on pages 25 to 45 form part of these financial statements.

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)
REGISTERED NUMBER: 04296436

BALANCE SHEET
AS AT 31 MARCH 2025

	Note		2025 £		*2024* *£*
Fixed assets					
Intangible assets	13		**12,056**		*17,528*
Tangible assets	14		**21,066**		*27,560*
			33,122		*45,088*
Current assets					
Debtors	15	**88,900**		*37,207*	
Cash at bank and in hand		**522,561**		*599,768*	
		611,461		*636,975*	
Current liabilities					
Creditors: amounts falling due within one year	16	**(301,765)**		*(259,301)*	
Net current assets			**309,696**		*377,674*
Total assets less current liabilities			**342,818**		*422,762*
Total net assets			**342,818**		*422,762*
Charity funds					
Restricted funds	17		**70,654**		*163,582*
Unrestricted funds	17		**272,164**		*259,180*
Total funds			**342,818**		*422,762*

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

The entity was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the entity to obtain an audit for the year in question in accordance with section 476 of the Companies Act 2006.

However, an audit is required in accordance with section 144 of the Charities Act 2011.

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

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

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:

Date:

The notes on pages 25 to 45 form part of these financial statements.

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	*2024* *£*
Cash flows from operating activities		
Net cash used in operating activities	**(63,958)**	*308,194*
Cash flows from investing activities		
Dividends, interests and rents from investments	**6,536**	*6,742*
Purchase of tangible fixed assets	**(19,786)**	*(6,991)*
Net cash used in investing activities	**(13,250)**	**(249)**
Cash flows from financing activities		
Repayments of borrowing	**-**	*(24,930)*
Net cash provided by/(used in) financing activities	**-**	**(24,930)**
Change in cash and cash equivalents in the year	**(77,208)**	**283,015**
Cash and cash equivalents at the beginning of the year	**599,769**	*316,754*
Cash and cash equivalents at the end of the year	**522,561**	*599,769*

The notes on pages 25 to 45 form part of these financial statements

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

1. General information

Clybiau Plant Cymru Kids' Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge House, Station Road, Llanishen, Cardiff, CF14 5UW.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Clybiau Plant Cymru Kids' Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

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

2.2 Going concern

The charity reported a net outflow of £113,897 for the year. The company relies heavily on funding from the Welsh Government for its income. Should this source of income cease, it would have significant implications for the scale of operations of the company. The directors have prepared the financial statements on the going concern basis assuming that grants from the Welsh Government will continue to be forthcoming in the future. The charity is monitoring results on a frequent basis. The trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

2. Accounting policies (continued)

2.3 Income

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

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet. Training income is considered to have the hallmarks of restricted income due to the underlying contractual obligations. Any surpluses or deficits arising from training income are transferred from restricted funds to unrestricted funds.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Capital grants are credited to the statement of financial activities as and when receivable and depreciation charged is offset against the grant income, in a restricted fund.

Training and apprenticeship income is recognised in the period to which the service is provided based on the completion of the course by the learner.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

2.4 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

2. Accounting policies (continued)

2.4 Expenditure (continued)

Grants payable are payments made to third parties in furtherance of the charitable objects of the company. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attached to the grant is outside the control of the company.

2.5 Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

2.6 Intangible assets and amortisation

Intangible assets are initially recognised at cost. After recognition, under the cost model, intangible assets are measured at cost less any accumulated amortisation and any accumulated impairment losses.

Amortisation is provided on intangible assets at rates calculated to write off the cost of each asset on a straight-line basis over its expected useful life.

Amortisation is provided on the following basis:

CRM System	-	20 %

2.7 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Fixtures and fittings	-	25%
Computer equipment	-	25%

2.8 Cash at bank and in hand

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

2. Accounting policies (continued)

2.9 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance Sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

Provisions are measured at the best estimate of the amounts required to settle the obligation. Where the effect of the time value of money is material, the provision is based on the present value of those amounts, discounted at the pre-tax discount rate that reflects the risks specific to the liability. The unwinding of the discount is recognised in the Statement of Financial Activities as a finance cost.

2.10 Financial instruments

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

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

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

2.11 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.

2.12 Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

2. Accounting policies (continued)

2.13 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 operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

2.14 Derecognition of financial liabilities

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

2.15 Operating leases

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease term.

2.16 Pensions

The charity has arranged a defined contribution pension scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity in the year and are allocated to unrestricted and restricted funds accordingly.

2.17 Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

2. Accounting policies (continued)

2.18 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

3. Critical accounting estimates and areas of judgment

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

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

4. Income from donations and legacies

	Unrestricted funds 2025 £	**Total funds 2025 £**	*Total funds 2024 £*
Donations	4,510	**4,510**	*1,821*

5. Income from charitable activities

	Restricted funds 2025 £	**Total funds 2025 £**	*Total funds 2024 £*
Grants and apprenticeships	1,536,315	**1,536,315**	*1,473,544*

5. Income from charitable activities (continued)

	2025 £	*2024* *£*
Welsh Government CWLWM Grant	**519,108**	*439,108*
Welsh Government CWLWM CYMell	**270,000**	*270,000*
Welsh Government CWLWM Welsh Language Officer	**30,000**	*30,000*
Welsh Government Training and support Programme ATPW	**123,571**	-
Welsh Government Training and support Programme L2APP/P3	**81,147**	-
Welsh Government Progress for Success	**-**	*33,743*
Welsh Government Progress for Success E & W Wales extension	**-**	*42,544*
ACT	**-**	*7,364*
Cambrian Training Apprenticeships	**167,710**	*200,222*
Cardiff City Council	**-**	*9,660*
Conwy	**69,672**	*70,761*
DARPL	**3,129**	*5,775*
Flintshire County Council	**7,250**	*7,250*
Interplay Integrated Play & Leisure	**-**	*4,060*
Merthyr Tydfil County Borough Council	**-**	*4,060*
Moondance Foundation	**79,690**	-
Newport City Council	**-**	*121,617*
Play Wales	**850**	*2,440*
Rhondda Cynon Taff	**1,815**	*11,685*
Swansea city and county of Swnasea	**41,235**	*39,937*
TNFL - People and Places	**141,138**	*157,208*
Torfaen	**-**	*9,247*
Wrexham County Council	**-**	*6,863*
	1,536,315	*1,473,544*

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Rent, Newsletter, other income	6,941	**6,941**	*6,716*

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	*Total funds 2024 £*
Bank interest received	6,536	**6,536**	*6,742*

8. Analysis of expenditure on charitable activities

Summary by fund type

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total 2025 £	*Total 2024 £*
Training	652,339	2,042	**654,381**	*577,337*
Grants made to clubs	218,661	5,398	**224,059**	*395,361*
Development and support	720,271	13,344	**733,615**	*564,667*
Auditors' remuneration	22,191	-	**22,191**	*15,554*
	1,613,462	20,784	**1,634,246**	*1,552,919*

9. Analysis of expenditure by activities

	Activities undertaken directly 2025 £	Grant funding of activities 2025 £	Support costs 2025 £	Total funds 2025 £	*Total funds 2024 £*
Training	393,512	-	260,869	**654,381**	*577,337*
Grants made to clubs	-	115,893	108,166	**224,059**	*395,361*
Development and support	466,383	-	267,232	**733,615**	*564,667*
Auditors' remuneration	-	-	22,191	**22,191**	*15,554*
	859,895	115,893	658,458	**1,634,246**	*1,552,919*

Analysis of support costs

	Training 2025 £	Grants made to clubs 2025 £	Development and support 2025 £	Auditors' remuneration 2025 £	Total funds 2025 £	*Total funds 2024 £*
Staff costs	117,247	48,615	120,107	-	**285,969**	*450,783*
Depreciation	13,018	5,398	13,335	-	**31,751**	*23,015*
National regional office running costs	130,604	54,153	133,790	-	**318,547**	*273,954*
Governance costs	-	-	-	22,191	**22,191**	*15,554*
	260,869	108,166	267,232	22,191	**658,458**	*763,306*

Time has been used as the basis for allocating support costs to different activities.

10. Auditors' remuneration

	2025 £	*2024 £*
Fees payable to the charity's auditor for the audit of the charity's annual accounts	**22,191**	*15,055*

11. Staff costs

	2025 £	*2024* *£*
Wages and salaries	**981,317**	*879,980*
Social security costs	**81,195**	*74,565*
Contribution to defined contribution pension schemes	**56,985**	*52,587*
Medical insurance	**7,092**	*6,889*
	1,126,589	*1,014,021*

The average number of persons employed by the charity during the year was as follows:

	2025 No.	*2024* *No.*
Managers	**5**	*5*
Development officers	**10**	*9*
Training officers	**8**	*9*
Administrators	**9**	*7*
	32	*30*

The average headcount expressed as full-time equivalents was:

	2025 No.	*2024* *No.*
Managers	**5**	*5*
Development officers	**9**	*9*
Training officers	**7**	*8*
Administrators	**8**	*5*
	29	*27*

No employee received remuneration amounting to more than £60,000 in either year.

There were no amounts outstanding in the current or prior year.

The total benefits paid to key management personnel during the year were £95,473 (2024: £103,256).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits *(2024 - £NIL)*.

During the year ended 31 March 2025, no Trustee expenses have been incurred *(2024 - £NIL)*.

13. Intangible assets

	Computer software £
Cost	
At 1 April 2024	**27,360**
At 31 March 2025	**27,360**
Amortisation	
At 1 April 2024	**9,832**
Charge for the year	**5,472**
At 31 March 2025	**15,304**
Net book value	
At 31 March 2025	**12,056**
At 31 March 2024	*17,528*

14. Tangible fixed assets

	Fixtures and fittings £	Computer equipment £	Total £
Cost or valuation			
At 1 April 2024	**26,959**	**103,685**	**130,644**
Additions	**-**	**19,786**	**19,786**
At 31 March 2025	**26,959**	**123,471**	**150,430**

14. Tangible fixed assets (continued)

	Fixtures and fittings £	Computer equipment £	Total £
Depreciation			
At 1 April 2024	**18,939**	**84,146**	**103,085**
Charge for the year	**6,740**	**19,539**	**26,279**
At 31 March 2025	**25,679**	**103,685**	**129,364**
Net book value			
At 31 March 2025	**1,280**	**19,786**	**21,066**
At 31 March 2024	*8,020*	*19,539*	*27,559*

15. Debtors

	2025 £	*2024 £*
Due within one year		
Trade debtors	**48,580**	*2,580*
Other debtors	**-**	*2,247*
Prepayments and accrued income	**40,320**	*32,380*
	88,900	*37,207*

16. Creditors: Amounts falling due within one year

	2025 £	*2024 £*
Trade creditors	**75,883**	*62,619*
Other taxation and social security	**33,238**	*34,461*
Pension fund payable	**11,074**	*11,263*
Other creditors	**34,407**	*5,738*
Accruals	**35,358**	*58,280*
Deferred income	**111,805**	*86,940*
	301,765	*259,301*

16. Creditors: Amounts falling due within one year (continued)

	2025 £	*2024* *£*

	2025 £	*2024* *£*
Deferred income		
Balance brought forward	**86,940**	*19,756*
Income recieved	**111,805**	*86,940*
Income released	**(86,940)**	*(19,756)*
Balance carried forward	**111,805**	*86,940*

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Unrestricted funds					
Designated funds					
Maternity and Sickness Reserve Fund	**10,000**	**-**	**-**	**-**	**10,000**
IT Improvement Fund	**22,428**	**-**	**-**	**(12,428)**	**10,000**
Fixed and intangible assets	**45,088**	**-**	**-**	**(11,966)**	**33,122**
TNLF Match Funding Contribution	**8,455**	**-**	**-**	**-**	**8,455**
	85,971	**-**	**-**	**(24,394)**	**61,577**

The Maternity and Sickness Reserve Fund represents money set aside to cover any costs of maternity or sickness cover which range over and above the budget for 2025-26.

The IT Improvement Fund represents monies set aside for future IT projects.

The Fixed and intangible assets fund represents to the net book value of the charity's unrestricted fixed and intangible assets.

The National Lottery Fund Match Funding Contribution represents the office costs relating to the project.

General funds					
General Funds	**173,209**	**17,987**	**(20,784)**	**40,175**	**210,587**
Total Unrestricted funds	**259,180**	**17,987**	**(20,784)**	**15,781**	**272,164**

17. Statement of funds (continued)

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Restricted funds					
Welsh Government CWLWM Grant	-	519,108	(519,108)	-	-
Welsh Government CWLWM CYMell Grant	84,411	270,000	(299,319)	-	55,092
Welsh Government CWLWM Welsh Language Officer	-	30,000	(30,000)	-	-
Welsh Government Training and support Programme ATPW	(10,558)	123,571	(126,452)	-	(13,439)
Welsh Government Training and support Programme L2APP	(3,764)	81,147	(85,700)	-	(8,317)
ACT	(46)	-	-	46	-
Cambrian Training Apprenticeships	38,907	167,710	(172,831)	(5,036)	28,750
Cardiff City Council	447	-	(202)	(245)	-
Conwy	-	69,672	(69,672)	-	-
DARPL	4,350	3,129	(7,479)	-	-
Flintshire County Council	-	7,250	(7,250)	-	-
Merthyr Training	10,248	-	(1,308)	(8,940)	-
Moondance Foundation	-	79,690	(79,690)	-	-
Play Wales	1,639	850	(1,412)	(339)	738
Rhondda Cynon Taff	7,006	1,815	(5,112)	(3,709)	-
Sheffield Insistute of Education	83	-	(30)	(53)	-
Swansea city and county of Swansea	-	41,235	(41,752)	517	-
TNFL - People and Places	23,497	141,138	(162,554)	5,749	7,830
Torfaen	7,362	-	(3,591)	(3,771)	-
	163,582	1,536,315	(1,613,462)	(15,781)	70,654
Total of funds	422,762	1,554,302	(1,634,246)	-	342,818

17. Statement of funds (continued)

During the year, several projects were successfully completed. In agreement with the respective funders, any unspent funds were transferred to unrestricted reserves and are now available for general charitable purposes.

At the end of the financial year, several funds were in deficit. These deficits relate to ongoing projects, and the charity anticipates that the remaining funding will be sufficient to eliminate any deficits as the projects progress.

Apprenticeships
A work based learning project training participants in CACHE level 2,3 & 5 in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.

Assisted Places and Extra Hands Grants
Extra Hands grants provide full or part funding for one-to-one workers for children with special needs. Assisted Places grants provide for families unable to afford childcare fees. Clybiau Plant Cymru Kids' Clubs manages the application,assessment, payment, and monitoring processes for the award. The organisation's local Childcare Business Development Officers support clubs by advertising the grants, helping with applications, conducting monitoring and providing whatever other assistance is required. Assisted Places and Extra Hands grants are important to children, parents and clubs. Everyone recognises the entitlement of special needs children to support as well as the positive social and emotional benefits of inclusion for children with special needs and their peers. Grants are also necessary for clubs as most childcare clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. The grants are critical to parents who need respite, need to work, want to work or attend training.

Welsh Government
Training and Support Programme offering access to funded Playwork training, in Level 3 Award in Transition to Playwork, L2APP and P3.

Training
Funding to provide Playworker training courses, for Playworkers working or living within the Local Authority area to improve the skills of new and existing childcare workers in Out of School Childcare Clubs. Some courses are run as workshops in clubs with the children participating in the training workshop alongside the Playworkers.

DARPL
Funding for the DARPL/Cwlwm Partnership agreement to co-develop/co-deliver live webinar series for CEYP Staff, a practical anti-racist toolkit, live mini conference and anti-racist blogs.

TNFL - People and Places
National Lottery Community Fund Project 'Connecting and Supporting Out of School Childcare Clubs and Communities' project. Employing Childcare Business Development Officers across Wales to work to support our Out of School Childcare Community.

The Moondance Foundation
The Moondance Foundation allowed us to support both the sustainability and development of Out of School Childcare Clubs through grant funding for Assisted Places.

Welsh Government - CWLWM Grant
Working together with the five leading childcare organisations in Wales, to deliver a bilingual integrated service that will ensure 'whole-system the best possible outcomes for children and families across Wales, within the Welsh Government's approach.

17. Statement of funds (continued)

Welsh Government CWLWM CYMell grant
Through funding received from Welsh Government, we have employed Welsh Language Childcare Business Development Officers to deliver our project entitled CYMell. The project provides Playworker training and a grant fund to support Welsh Language settings to become registered.

Other General Funds
Grants for one off funding for specific projects.

Statement of funds - prior year

	Balance at 1 April 2023 £	*Income* £	*Expenditure* £	*Transfers in/out* £	*Balance at 31 March 2024* £
Unrestricted funds					
Designated funds					
Maternity and Sickness Reserve Fund	*10,000*	-	*(4,819)*	*4,819*	*10,000*
IT Improvement Fund	*54,906*	-	-	*(32,478)*	*22,428*
Membership Services	*46,000*	-	-	*(46,000)*	-
Fixed and intangible assets	*61,112*	-	*(23,015)*	*6,991*	*45,088*
TNLF Match Funding Contribution	*7,045*	-	*(732)*	*2,142*	*8,455*
	179,063	-	*(28,566)*	*(64,526)*	*85,971*
General funds					
General Funds	*118,938*	*15,279*	*(39,724)*	*78,716*	*173,209*
Total Unrestricted funds	*298,001*	*15,279*	*(68,290)*	*14,190*	*259,180*

17. Statement of funds (continued)

Restricted funds					
Welsh Government CWLWM Grant	*10,658*	*7,364*	*(17,496)*	*(572)*	*(46)*
Welsh Government CWLWM CYMell Grant	-	-	*(10,558)*	-	*(10,558)*
Welsh Government CWLWM Welsh Language Officer	-	-	*(3,764)*	-	*(3,764)*
Welsh Government Training and support Programme ATPW	*25,037*	*200,222*	*(181,926)*	*(4,426)*	*38,907*
Welsh Government Training and support Programme L2APP	-	*9,660*	*(9,213)*	-	*447*
ACT	-	*5,775*	*(1,425)*	-	*4,350*
Cambrian Training Apprenticeships	*10,208*	*4,060*	*(4,020)*	-	*10,248*
Cardiff City Council	-	*2,440*	*(801)*	-	*1,639*
Conwy	-	*11,685*	*(4,679)*	-	*7,006*
DARPL	*550*	-	*(467)*	-	*83*
Flintshire County Council	*5,514*	*157,208*	*(139,957)*	*732*	*23,497*
Merthyr Training	*1,139*	*9,247*	*(2,894)*	*(130)*	*7,362*
Moondance Foundation	*108,314*	*270,000*	*(293,903)*	-	*84,411*
Moondance Foundation	*29,826*	-	*(29,884)*	*58*	-
Newport City Council	-	*121,617*	*(121,617)*	-	-
Welsh Government Progress For Success East & West Wales extension	*1,323*	*42,544*	*(33,146)*	*(10,721)*	-
Welsh Government Progress for Success	*(4,917)*	*33,743*	*(30,762)*	*1,936*	-
Welsh Government CWLWM Grant	-	*439,108*	*(439,108)*	-	-
Restricted Welsh Government CWLWM Welsh Language Officer	-	*30,000*	*(30,000)*	-	-
Other grants	*1,205*	*128,871*	*(129,009)*	*(1,067)*	-
	188,857	*1,473,544*	*(1,484,629)*	*(14,190)*	*163,582*
Total of funds	*486,858*	*1,488,823*	*(1,552,919)*	-	*422,762*

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2024 £	Income £	Expenditure £	Transfers in/out £	Balance at 31 March 2025 £
Designated funds	**85,971**	**-**	**-**	**(24,394)**	**61,577**
General funds	**173,209**	**17,987**	**(20,784)**	**40,175**	**210,587**
Restricted funds	**163,582**	**1,536,315**	**(1,613,462)**	**(15,781)**	**70,654**
	422,762	**1,554,302**	**(1,634,246)**	**-**	**342,818**

Summary of funds - prior year

	Balance at 1 April 2023 £	*Income £*	*Expenditure £*	*Transfers in/out £*	*Balance at 31 March 2024 £*
Designated funds	*179,063*	*-*	*(28,566)*	*(64,526)*	*85,971*
General funds	*118,938*	*15,279*	*(39,724)*	*78,716*	*173,209*
Restricted funds	*188,857*	*1,473,544*	*(1,484,629)*	*(14,190)*	*163,582*
	486,858	*1,488,823*	*(1,552,919)*	*-*	*422,762*

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

	Restricted funds 2025 £	Unrestricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	-	21,066	**21,066**
Intangible fixed assets	-	12,056	**12,056**
Current assets	70,654	540,807	**611,461**
Creditors due within one year	-	(301,765)	**(301,765)**
Total	70,654	272,164	**342,818**

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

	Restricted funds 2024 £	*Unrestricted funds 2024 £*	*Total funds 2024 £*
Tangible fixed assets	-	*27,560*	*27,560*
Intangible fixed assets	-	*17,528*	*17,528*
Current assets	*163,582*	*473,393*	*636,975*
Creditors due within one year	-	*(259,301)*	*(259,301)*
Total	*163,582*	*259,180*	*422,762*

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2025 £	*2024 £*
Net expenditure for the year (as per Statement of Financial Activities)	**(79,944)**	*(64,096)*
Adjustments for:		
Depreciation charges	**31,751**	*23,015*
Dividends, interests and rents from investments	**(6,536)**	*(6,742)*
Decrease/(increase) in debtors	**(51,693)**	*246,581*
Increase in creditors	**42,464**	*109,436*
Net cash provided by/(used in) operating activities	**(63,958)**	*308,194*

21. Analysis of cash and cash equivalents

	2025 £	*2024 £*
Cash in hand	**522,561**	*599,769*
Total cash and cash equivalents	**522,561**	*599,769*

22. Analysis of changes in net debt

	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
Cash at bank and in hand	**599,768**	**(77,207)**	**522,561**
Debt due within 1 year	**(11,263)**	**189**	**(11,074)**
	588,505	**(77,018)**	**511,487**

23. Pension commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £56,985 (2024: £52,587). Contributions outstanding at the year-end amounted to £11,074 (2024: £11,263).

24. Operating lease commitments

At 31 March 2025 the charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2025 £	*2024 £*
Not later than 1 year	**36,720**	*36,720*
Later than 1 year and not later than 5 years	**73,440**	*110,462*
	110,160	*147,182*

25. Related party transactions

During the year, the clubs of which trustees S Stephenson-Rix, B Blackmore, S Price, A Davies, J Owen, S Gocher are involved in running, received grants from Clybiau Plant Cyrmu totalling £7,076 (2024: £Nil). There were no outstanding balances at the year-end (2024: £Nil).

CLYBIAU PLANT CYMRU KIDS CLUBS

England & Wales - Charity number 1093260

Accounts

Clybiau Plant Cymru Kids' Clubs

A company limited by Guarantee and Registered Charity

Annual report and financial Statements of the Board of Trustees

Year ending 31 March 2024

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Vision and Mission statement`



Objectives and Activities

The aims for which the Charity is established are to:

- Promote the care and education of children in Out of School Childcare Clubs and to promote the provision of facilities for the play, recreation and other leisure time occupations of such children in the interest of social welfare with the objects of improving their conditions of life.
- Advance the education and training of persons providing such care and educational and recreational facilities.
- Conduct research into all aspects of the care, education and recreation of such children and to publish the useful results of such research.

The overlying principles which are employed to achieve our aims that set out how as a charity we further our legal purposes are through the following objectives:

- Support an affordable, accessible, quality Out of School Childcare Club in every community which wants one.
- Meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views.
- Provide quality support services, information and training for Out of School Childcare Clubs.
- Value the staff and volunteers and deal with them in an open and fair manner.
- Enable people within the organisation to have every opportunity for self-development and training and be a best practice employer.
- Work in partnership with other organisations to help us achieve our mission statement.
- Communicate the benefits of quality Out of School Childcare to schools, parents (working and otherwise), the Government and the public at large.

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Report of the Directors and Trustees

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This is the 23rd annual report of the company.

Clybiau Plant Cymru Kids' Clubs' Board of Trustees are the only **Volunteers** engaged by the organisation and whilst their contribution is significant to the running of the organisation, their input and involvement is not material to the ability of the organisation to undertake any particular activity.

In delivering and planning activities for the year, the Trustees have considered the Charity Commission's guidance on **public benefit** and the overlying principles above are used to plan the organisations' activities.

The aim and principles form a strategic plan which is agreed by the Board of Trustees. This Annual Report of the Board of Trustees identifies **achievements and benefits to the public** against these principles, this year we have set out our achievements and success against our strategic objectives:

At the Board of Trustees meetings, progress against targets is assessed and decisions taken to amend accordingly. This report outlines the work carried out in the past year, which fully reflects the purposes that the charity was set up to further: **Out of School Childcare in Wales.**

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

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Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Chairperson's Report

During this year the whole organisational team have continued to work collaboratively utilising their experience, skills and knowledge to provide the Out of School Childcare Sector with meaningful support.

Our Customer Relationship Manager (CRM), implemented last year, has given us the capability to drill down on details of provisions, enabling us to provide accurate information to Welsh Government and Local Authorities.

This ability to access detailed information through the CRM has also allowed us to offer targeted support through our funded projects such as 'Connected Childcare Communities' (The National Lottery Community Fund) to improve sustainability and governance and CYMell to enhance Welsh language provision.

Linked to our CRM is our new Club Portal, which we launched this year, allowing all Out of School Childcare Clubs to easily manage their own data and assist us to improve services and streamline processes internally.

We were delighted to access continuation funding until 2026 for our successful National Lottery Community Fund project, securing support for clubs across Wales.

Our CYMell project is also building the strength of the Welsh medium Out of School Childcare sector. Working with Mudiad Meithrin to expand Cylchoedd to offer Afterschool and Holiday care, training Welsh speaking staff to become Playworkers and supporting clubs to register with CIW.

Collaboration in other areas of our work continues to grow as highlighted in 'Review of the Year' below.

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Review of the Year

With our outreach work through our projects and our new CRM in place, it has been encouraging this year to see the number of clubs on our records have increased for the first time in a few years **to 1,529 (1,526) clubs, 852 (847) settings, 46,274 (45,757) places.** This is despite the continued challenges such as the cost of living and recruitment and retention of the workforce faced by the Out of School Childcare sector.



Our Childcare Business Development Officers have supported 18 clubs to open, with 16 clubs also opened without requiring support.

Additionally, with the launch of our Club Portal this year, many settings have taken the opportunity to update their information on the number of clubs and places they offer (63 newly supported, 23 no longer offered, 71 closed) resulting in a net **increase of 5 *settings,*** whilst also seeing a **net increase of 3 *clubs***. Our CRM enables us to more accurately record and analyse our club numbers settings and places.

Our CRM has enabled us to track and monitor changes more effectively allowing us to see a decrease in unregistered school run settings 50% (52%) along with decreases in unregistered private settings 10% (13%) and in other types of management 18% (28%).

Our CRM has and will continue to allow us to track and monitor changes enabling us to better tailor our support.

Settings by Management Type



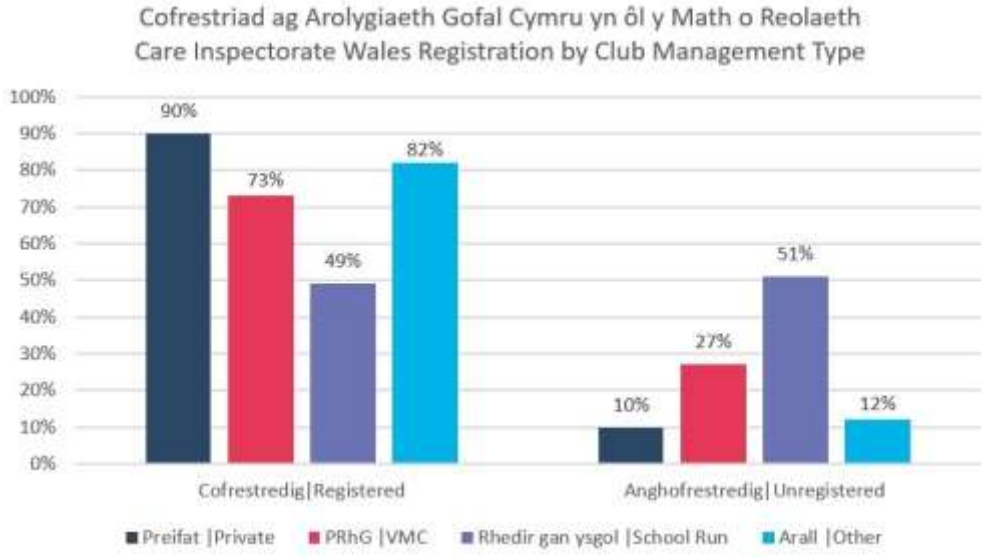
This year has seen an increase in the number of Out of School Childcare settings that are run by Voluntary Managed Committees 309 (301) along with a decrease in privately run settings 420 (423). School run settings and other have remained the same as the previous year.

Clybiau Plant Cymru Kids' Clubs



Care Inpectorate Wales Registered Clubs

We are encouraged to see the support given by our Childcare Business Development Officers through the CYMell and The National Lottery Community Fund Projects and some local authority funding has resulted in the overall percentage of clubs that are registered increase **88% (86%**) this year.



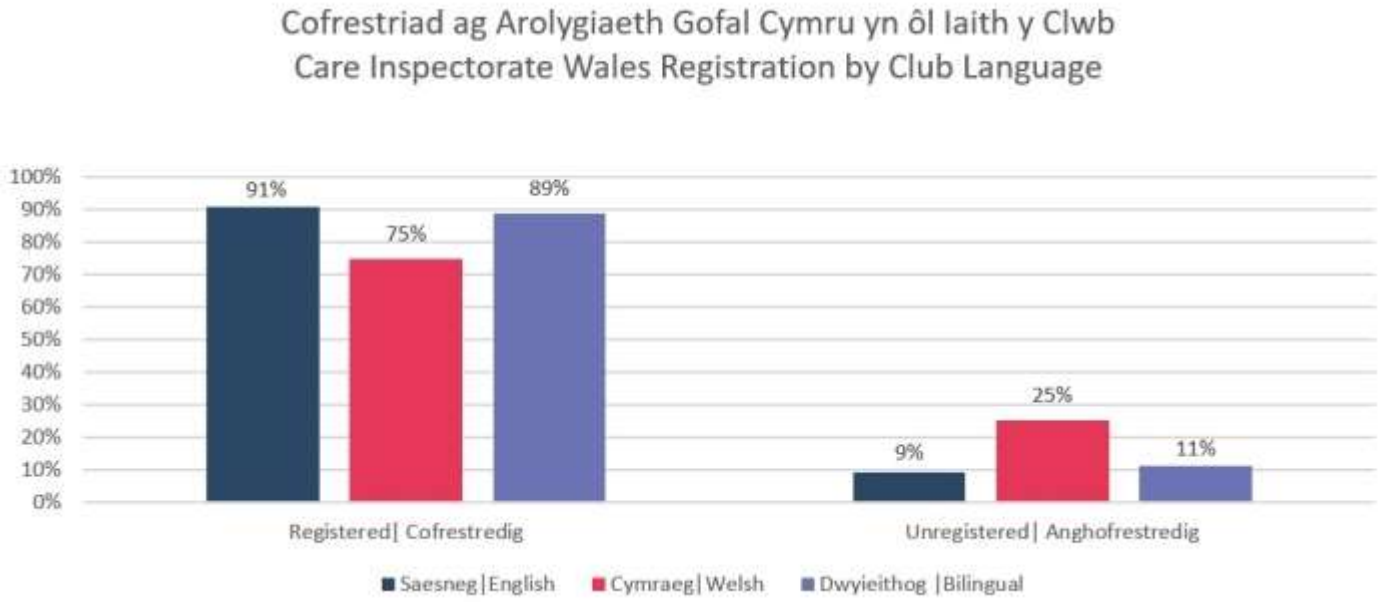
The management type of settings by registration has changed slightly with an increase (3%) in privately owned and an increase (1%) in school run registered and decrease in voluntary managed settings that are registered (1%)

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Language of Clubs

The number of Welsh medium registered clubs has increased this year **to 202 (1179T**his increase can be attributed to support through funding from Welsh Government for our CYMell project. We have been able to motivate clubs to register with an associated increase in the percentage of registered **Welsh Medium clubs rising to 75% (73%).** English medium clubs continue to be more likely to be registered (91%) in comparison with their Welsh medium counterparts (75%).



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Collaborations

Collaborating with CWLWM partners and supporting Welsh Government's Programme for Government, we responded to consultations and represented the sector on: Follow up inquiry into childcare and parental employment; The Structure of the School Year,; National Club Survey, published April 2024; Disabled and neurodivergent childrens access to Out of School Childcare; Child Poverty 11 09 23; Welsh Language NOS Research Activity Survey.

2023/24 saw the launch of the DARPL/Cwlwm working Partnership, continued participation in the Anti-Racist Wales Action Plan meetings and collaboration on anti-racist learning resources relevant for the sector along with a 'Tube Map' visualising anti-racist resources available to the sector.

With the workforce in mind, we also collaborated with Welsh Government to create an informative video and represented the sector on working groups on the professional registration of practitioners.

Our work with other departments in Welsh Government continued through the year, including work with Community Focused Schools leads and a presentation to CFS Managers, highlighting the value of schools hosting childcare and promoting Playwork qualifications to school staff.

We have continued to strengthen our working relationship with Play Wales, exploring collaborative working including on some of the Play Review recommendations.

Our work with Social Care Wales, both through our representation on the Early Years Network and through our work with We Care Wales and their wider campaign continues to encourage staff, including Welsh-speaking, to the Childcare Sector. We promoted Out of School Childcare and Playwork at both their Managers Hubs and on their Introduction to Childcare course.

Our Childcare Business Development Officers funded through the National Lottery Community Fund, Local Authorities and CYMell projects have continued to support the sector through the struggles of the year, whilst our Training team support the existing and new workforce through achievement of qualifications. All supported by an excellent Finance and Administration team.

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National Club Survey (autumn 2023)

With a 35% response rate, our Survey allowed us to develop individual club action plans (86) and tailored support, accurately represent the sector and provide key recommendations to decision makers and other key partners. The Survey indicated an increase in registrations (Care Inspectorate Wales (CIW)/Tax Free Childcare (TFC)/The Childcare Offer (TCO)) and a drive for quality through demand for Professional Development opportunities such as using Welsh and anti-racist practice (whilst the high need for funded qualifications continues). It is also clear that clubs provide play and socialisation opportunities for a high number of children with a variety of wellbeing and support needs. However, financial sustainability and recruitment and retention remain a significant challenge.



Business/committee skills/webinars

Our Childcare Business Development Officers delivered 1,833 business skills sessions to improve sustainability, governance and quality covering topics such as: staffing, governance, funding, policies and procedures, supporting quality, financial systems and language.

"We reached out to Clybiau Plant Cymru for some advice and support and their help has been of such value to us. The Childcare Business Development Officers were immediately on hand with encouragement, help and advice which has definitely put us on the right track."

"**We now have charitable status as a registered Charitable Incorporated Organisation. Without the support of Clybiau Plant Cymru Kids' Clubs we would not be able to continue to deliver high quality childcare in a small rural community that benefits the families, the children and the school."**

"Sandra has a wealth of knowledge of the childcare and play sector, and along with her experience has allowed us to develop our business."

"The support from Clybiau Plant Cymru Kids' Clubs enabled us to adopt strong financial systems to ensure a sustainable business, this support also meant we were able to successfully apply for grant funding of £1,900 which provided new art cupboards and we were able to fully stock them."

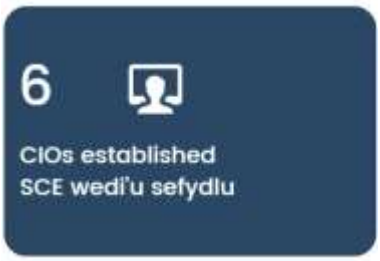
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Policies, procedures and resources



96 resources were created thanks to our National Lottery funded project, CYMell and a combination of other funders for the sector including sun/incident/accident policy updates and other resources such as 'Involving children in your club's governance', 'Playing Outdoors and Exploring Nature Resources', 'Benefits of Childcare Clubs in Community Focused Schools', '10 ways Voluntary Management Committees can be supported', anti-racist blogs and diverse activity ideas e.g. Diwali. Resources specific to enhancing the use of Welsh included Welsh lanyard vocabulary cards, bilingual community treasure hunt, Greetings and Teithio posters. Our quarterly newsletters continued with specific themes: Y Bont Spring 2023: The Culture of Wales; Y Bont Autumn: Changes; Y Bont Winter 2023 - The Role of the Playworker; Y BONT Spring 2024: Nature.

Incorporation/Legal Forms



We have supported **6 clubs to achieve Charitable Incorporated Organisation** (CIO) registration with the Charity Commission (limiting volunteers' liability) and continue to promote the support available and benefits for unincorporated clubs with a further 12 working towards.

Fairer Governance/celebrating diversity

We have updated our Anti-Racist resources, created a background video for DARPL ant-racist training, delivered training, created blogs to share support staff and settings to move along the anti-racist continuum, and for the first time explored anti-racist practice within our National Clubs Survey identifying a significant number of clubs embarking on training in this area. We continue to highlight activities celebrating diversity in our ebulletin/newsletters/website and this will culminate in our Celebrating Diversity resource pack which has been reviewed by Anti-Racist Community Mentors with lived experience and will be relaunched in the next year.

Children who need extra support in school may not need extra support within a play setting. Some children however may require specific treatment, facilities or care while in the club that is above and beyond the usual provision for most children. It is also clear from our National Club Survey that that clubs provide play and socialisation opportunities for a high number of children with a variety of wellbeing and support needs and we are using these findings to plan our programme of National Lottery Funded online events or Clwb Hwbs and have engaged experts at our Conference to support the sector.

We surveyed **Out of School Childcare Clubs** to gain a greater understanding of the number of children with additional / behavioural needs, whether with a formal statement or not. The results of the survey enabled us to form a response to the Children, Young People and Education Committee at the Welsh Parliament consultation looking at whether disabled and neurodivergent children and young people have equal access to education and childcare settings.

We continued to support children with additional needs to access clubs where funding was available: £31,787 funding was awarded to clubs in Newport for Extra Hands, enabling 11 children to attend a total of 872 play rich Out of School Childcare Club sessions with their peers. £21,900 Extra Hands funding was awarded to clubs in Conwy, enabling 6 children access to a total of 675 play rich Out of School Childcare Club sessions with their peers.

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Staff recruitment/induction

Our National Club Survey identified that staff shortages are continuing to undermine the sustainability of settings, their ability to register with CIW and expand their businesses to meet waiting lists. The majority of those leaving posts are leaving the sector; lack of candidates with qualifications is the main challenge when recruiting (56%), followed by lack of applicants generally (55%).

We have been mitigating this by:

- Focused on the delivery of Level 2 and 3 Playwork qualifications to ensure that training funds could be prioritised for those that need to qualify for registration.
- Promoting the role of the Playworker and funded playwork qualifications at every opportunity including to school support staff.
- Through our work on the Playwork Education and Training Council (PETC) Wales, we advocated for an expansion of qualifications that could be used in conjunction with the Level 2 Award in Playwork Practice to fully qualify staff in out of school childcare; provide improved opportunities for professionals working in Youth Work, Forest School or Education to enter the Playwork Sector with a level 2 qualification without needing to complete a full diploma.
- Supported the mapping of childcare qualifications with Social Care Wales for anyone joining the sector from outside of Wales potentially increasing the pool of qualified childcare practitioners to ease the recruitment challenge.
- Successfully promoted the need for Playwork qualifications for those working under 16 hours to support the CIW registration of settings who have staff needing qualifications but do not work enough hours to access funded opportunities.
- Attending careers' events.
- Spoke at Social Care Wales Introduction to Childcare courses to help promote a career in Playwork
- Highlighted the role of the Playworker in our Y Bont winter edition.
- Delivering 255 staffing related business skills.
- Advertising Playworker vacancies.
- Supporting the Playworker | WeCare Wales role description revision.
- Recognising our workforce at our Annual Out of School Childcare Conference and Awards Ceremony 2024.

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Financial sustainability (along with staff shortages) continues to challenge the sector. Clubs are considering increasing fees, reducing opening times and closing elements of their business (National Club Survey 2023).

Financial Support



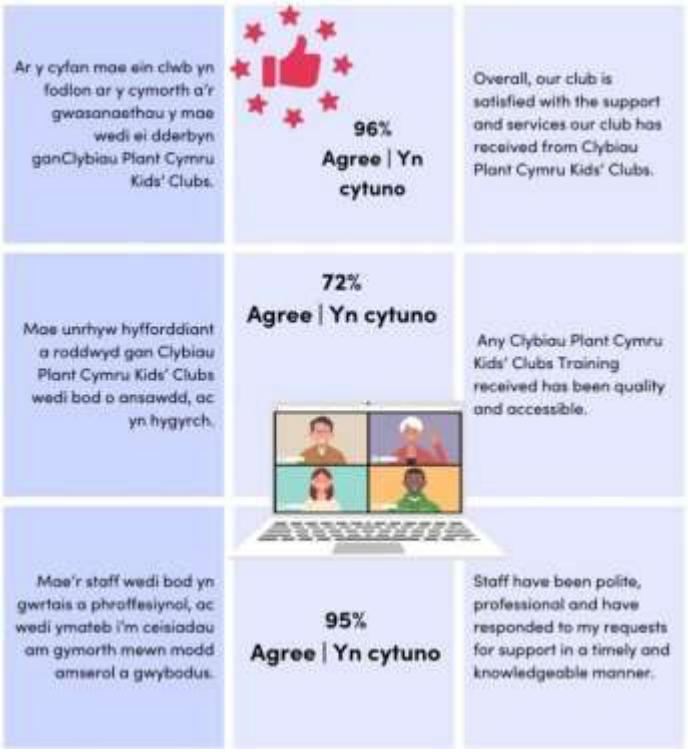
We successfully accessed funds to support Out of School Childcare Clubs. Significantly we achieved 3 year continuation funding for our successful National Lottery Community Fund project, securing support for clubs across Wales. As staff shortages continue to undermine the sustainability of settings (National Club Survey 2023), the continuation of our Welsh Government funding to deliver playwork qualifications (Progress for Success followed by the Training and Support Programme) was also very welcome news. A grant from The Moondance Foundation provided free membership for clubs giving them access to support and resources as well as other benefits and offered a small funded places scheme to support children's need to socialise and play and also the sustainability of clubs.

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Membership satisfaction



65% of clubs are members (2022-23: 65%) to help mitigate sustainability challenges with results of our membership satisfaction survey shown below.



Care Inspectorate Wales registration



During the year, 20 settings achieved CIW registration, with our staff supporting **14 of those settings**. We continue to **support 22 settings** that are working towards registration.

Clwb Hwbs

During the year, 10 Clwb Hwbs on topics ranging from the Refreshed National Minimum Standards (NMS), introducing Welsh, food and nutrition, quality, children's participation, marketing and funding have been held with 127 people in attendance. 100% found the information useful and were likely to implement it. Participants' knowledge score increased on average from 3.76 to 4.75 out of a maximum of 5.

"Thank you so much for this course so easy to take in all the knowledge given and makes myself more confident to implement everything into my workspace " Rabbit Hill Dec 2023.





Considerable attention has been paid to the development of our delivery of the Level 2 Award in Playwork Practice and the Level 5 Advanced Diploma in Playwork; as well as refreshing learner handbooks and devising new techniques to deliver online training dynamically. Beyond the resources the **sector have benefited from increased levels of training being offered.** This year has seen **Training Attendances of 6,407,** this is an i**ncrease of 817** on last year.

Evaluations demonstrate that we continue to offer the highest quality training with learners on completing their training **rated our Training Officers on average 4.9 out of 5** and **100% would recommend our training.** This year we have engaged in mini surveys, having taken the decision to repeat the same questions at the end of the year that we issued in the beginning of the year helped us demonstrate distance travelled. The Learner Survey shows us that the time spent developing resources has been incredibly impactful with a 20% increase of learners rating our resources as excellent; **86% rating the resources provided excellent. 100% of learners rated our resources good-excellent.** Not only did we create high effective resources we also demonstrated that we work in the most inclusive way possible with **88% of our learners scoring us excellent for the accessibility of our training.**

Learners have told us:

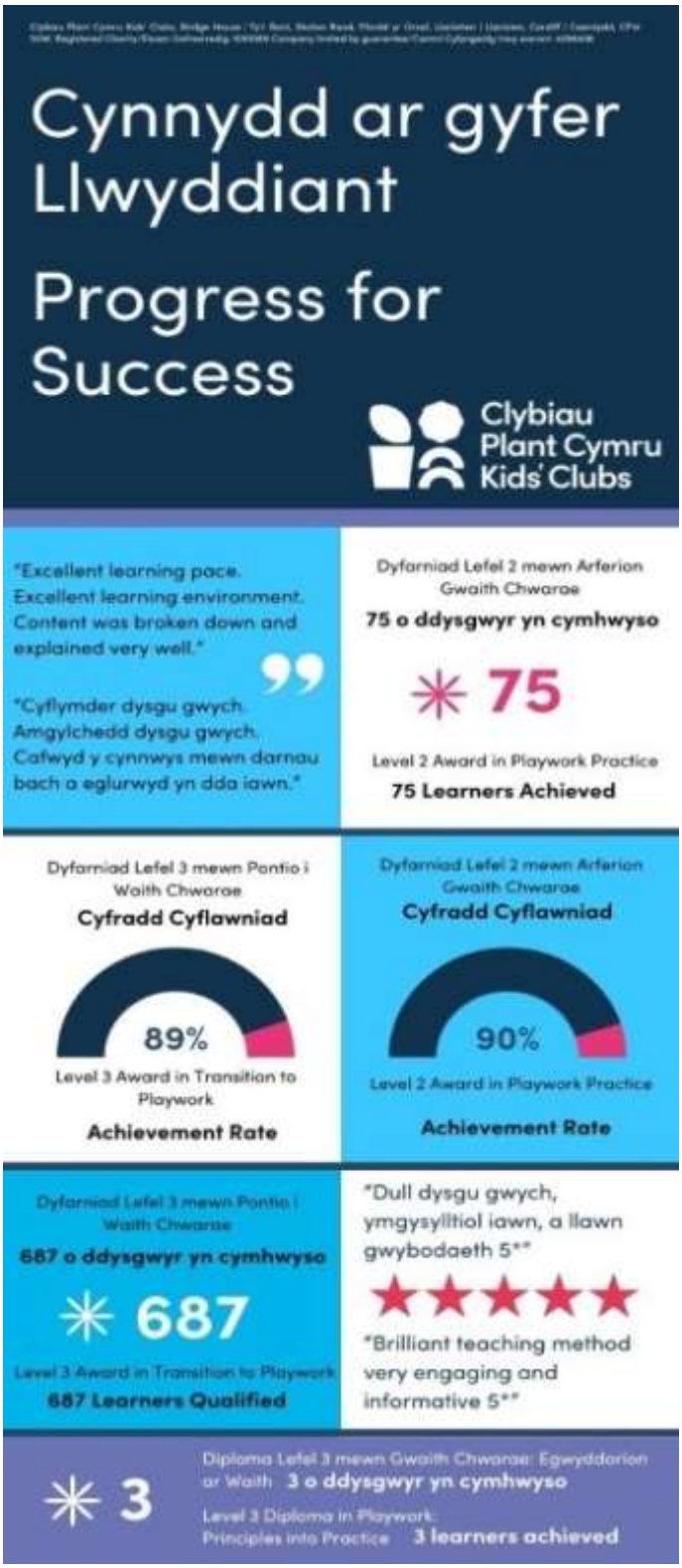
- "I felt the tutor was amazing and managed to get all of the required information to give a comprehensive understanding of play work and to gain our qualification."
- "The Training Officer created a fantastic learning environment, even online. The Training Officer was always an email or phone call away to support."
- "Very informative and interesting. Made me change my ways of working with the children"
- "The Training Officer is absolutely fantastic!! I cannot recommend her enough and think every person working in the childcare sector needs to take this training!"

This year we have once again been able to demonstrate significant impact, not only to the individual learners, but also the sector with **322 more qualified Playworkers.** Furthermore, employers are also identifying that the training we offer is making a different, with **94% of Employers reporting that the training was impactful.**

Employers have told us:

- "Training is having a positive impact on our employees' practices, even for those who are already skilled play workers. The training provides new insights, techniques, and approaches that enhance their existing abilities and deepen their understanding of play work principles. It's refining their practice, making it more nuanced, adaptable, and effective in supporting children's development and well-being. The training is a valuable opportunity for continuous learning and growth, benefiting both our experienced play workers and the children they engage with."
- "The training advisor is adaptable and knowledgeable. She is on hand for support at any time and provided excellent advice and guidance."

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Progress For Success

Thanks to the funding from Progress For Success and the hard work and support provided by our Training Officers there are now **762 more qualified Playworkers across Wales; 687 who are qualified to Level 3** (687 x Level 3 Award in Transition to Playwork, 75 x Level 2 Awards in Playwork Practice and 3 x Level 2 Certificates in Playwork Principles into Practice) **.**

Apprenticeships

Having previously ceased working with Pembrokeshire College and in the knowledge that as of July we would no longer be working with ACT, it was hoped that we could grow our contract with Cambrian Training. As we approached the end of the 22-23 academic year, we worked closely with Cambrian to support them to utilise their under spend. Cambrian committed to the training that had been signed, then increased our contract value to ensure that all learners training costs were met awarding us a contract of £238,082. Considering the needs of the sector, it was decided that due to limited starts available we would suspend Level 5 starts to focus on the qualifications needed for CIW registration. Although we suspended starts of level 5s we continued to support learners who were continuing from the previous year. this has led to us working with **83 Apprentices from Level 2-5.**

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Last year we reported how as part of our Quality Planning we created a new Individual Learning Plan (ILP) and soft skills modules. The ILP has been modified further to integrate this into our Online portfolio with an aim to improve usability for both the Training Officers and the Quality Team. Soft Skills modules have been created in the form or a personal development unit that seeks to meet the outcomes of wellbeing of Future Generations Act 2015: This includes promoting wellbeing, sustainability and the use of Welsh. This year we have also been focusing on improving employer engagement in Apprenticeships, as part of this we have created an employer newsletter with information about out training and key sector updates. Our efforts have been successful with our survey showing a **10% increase in the number of employers feeling very involved in their staff training; 96% of employers now agree.**

Qualifications claimed

This year our target for qualifications claimed was once again 500, due to Progress for Success coming to an end there was 3 months where we were unable to offer funding Training for the Level 2 Award in Playwork Practice, Level 2 Certificate in Playwork Principles into Practice and the Level 3 Award in Transition to Playwork. This hampered our ability to reach our full potential. With that in mind the Training Team still did exceptionally well: **396 Qualifications Claimed.**

Courses commissioned

We have continued to work closely with Local authorities and other partners to offer additional courses. Courses we have commissioned to deliver this year include:

- Continued Professional Development – Newport County Council commissioned us to deliver Continuing Professional Development (CPD) sessions with staff from across the county to reinvigorate the sectors knowledge of playwork with 48 attendances.
- Agored Level 1 Award in Playwork – We have continued to work closely in partnership with Torfaen Play to provide Level 1 training for their volunteers. This year we have qualified 38 learners and have agreed a contract to continue this work in the coming year.
- Level 2 Award in Playwork Practice, in addition to our delivery of this qualification in South East Wales through Progress for Success funding, we also finalised work with People Speak out in Carmarthenshire to qualify their staff from last year. We have also received funding for this qualification from counties; Swansea, Cardiff and Merthyr Tydfil. As we entered the final quarter, we were awarded an additional contract from Welsh Government to deliver 300 qualifications pan Wales. This will have a significant role to play in addressing the deficiency of qualified playwork staff throughout the sector.
- Level 2 Certificate in Playwork Principles into Practice – We were once again able to offer one of these courses through Progress for Success in South East Wales, but thanks to the successful tendering of the Training and Support Programme we move into the new financial year with the ability to expand this offer to across Wales for 60 learners. In addition to the larger contracts, we also worked with Merthyr County Council to offer this course.
- Level 3 Award in Transition to Playwork – This year we have supported 144 Playworkers to achieve this qualification; mostly through the Progress for Success contract, but also through work with Merthyr County Council. This year we also started working with Rhondda Cynon Taf and Cardiff Councils to deliver this training. 144 new qualified Playworkers not only support clubs within the sector to maintain compliance with CIW, but it also empowers the individuals to expand their own employability and have a more sustainable career working with children.
- Safeguarding – We have offered a course for two clubs, along with our continued partnership with Carmarthenshire, ensuring that Playworkers have the fundamental knowledge that they need to know to keep children and themselves safe. Due to the changes in Safeguarding Training regulations, these will be the last Safeguarding Training we will offer.

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Training & Support Programme

In November 2023 we were successfully awarded funding to deliver 375 Agored Playwork qualifications; 300 x Level 2 Award in Playwork Practice, 60 x Level 2 Certificate in Playwork Principles into Practice and 15 Level 3 Diploma in Playwork Principles into Practice. Funding and delivery of the Level 3 Award in Transition to Playwork were split between ourselves and another provider.

As part of our delivery model Clybiau Plant Cymru Kids' Clubs have enlisted the support of 3 subcontractors; all based in local authorities and who consistently deliver the Agored suite of Playwork qualifications.

The overarching aim of this project is to increase the number of qualified Playworkers across Wales. This will ultimately support the ability of Out School Childcare Clubs to register with CIW or maintain compliance with the National minimum Standards.

For the final quarter of the 23-24 financial year and the first quarter of delivery we aimed to sign up 28 learners on the Level 3 Award in Transition to Playwork, we achieved **31**. This not only meant that there would be **31** additional qualified Playworkers but also **22** organisations were set to benefit from an increase in qualified staff.

Staff Professional Development

We continue to encourage staff to identify and attend Continued Professional Development. This year we have ensured that all Training Officers that did not already achieve Level 3 Award in Delivering Dynamic Playwork Training; expanding our capability to deliver the Level 2 Award in Playwork Practice, Level 2 Certificate in Playwork Principles into Practice and the Level 3 Diploma in Playwork Principles into Practice. Other training Highlights included the Internal Play Association conference, National Playwork Conference and Welcoming every one LGBTQ+ pack launch. This year we received 40 requests to attend training all of which were agreed and attended. Staff attending these training sessions ensures that they have the up to date knowledge and skills needed to support the sector.

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Clybiau Plant Cymru Kids' Clubs recognises the importance of developing the Welsh language and is proud of taking an active role in contributing, through our projects, to the Welsh Government's target of 1 million Welsh speakers by 2050. The Childcare and Playwork sector are best placed to support the increase of Welsh in children outside of the school setting, supporting Welsh Governments' vision of 1 million Welsh speakers by 2050.

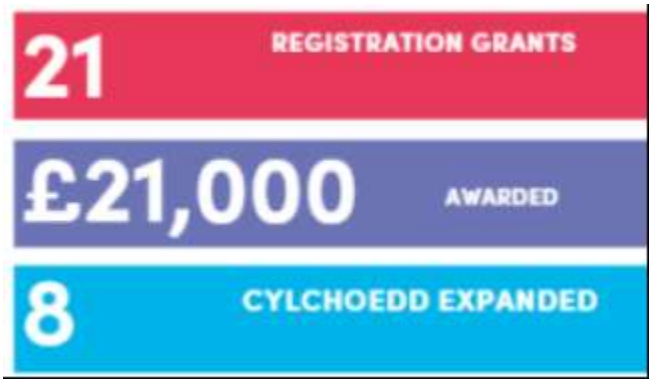
CYMell

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Prosiect CYMell Project

The work undertaken through the CYMell project has resulted in an increase in the number of Welsh medium CIW registered clubs 202 (179) along with an increase in the number of bilingual CIW registered clubs 152 (146). This increase is through new registrations and existing settings expanding the services they offer to include Out of School Childcare.







21 Welsh and bilingual settings have been awarded a CIW registration grant of £1,000 to register with CIW or to expand to include Out of School Childcare, these grants have supported settings to pay staff to complete the registration paperwork and to review policies and procedures to support Registration applications. Working collaboratively with Mudiad Meithrin, of the 21 awarded, **8** Cylchoedd have extended to offer Out of School Childcare provision for children up to the age of 12, the grant also supported them to purchase age-appropriate equipment to extend their provision for the older children. With bespoke support from Welsh Language Childcare Business Development Officers (WLCBDO's), funded through the CYMell project has supported this increase in Registered settings. We continue to work with a further **3** settings to apply for CIW registration and plan to engage and work with **15** in 24/25.

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Supporting the sustainability of existing settings, through expert support from the Welsh Language CBDO's, with their financial planning, systems and record keeping ensuring the retention of Welsh and bilingual registered settings. **9** Welsh / bilingual settings have been supported to apply for a Sustainability grant of £2,500, with **6** settings submitting applications, **3** settings continue to receive support with their applications and financial planning.

Bilingual Out of School Childcare Clubs have been supported to change their operational language to Welsh. **2** settings have been supported and have been awarded a grant of £4,000 to support with the process and their sustainability while they grow their provision in their new language. WLCBDO's and the Welsh Promise continues to support another **2** settings who are working towards changing their operational language to Welsh.



142 Playwork qualifications were delivered, **88** Playwork qualifications achieved, with **54** learners are still in learning. **18** settings who were awarded grant funding to register with CIW or expand have been able to so because of the training available. Without qualified Playworkers settings are unable to become CIW registered or expand the services provided.



Bursary grants - one of the barriers to registration was removed through the provision of an incentive bursary to gain necessary qualifications. **106** bursaries have been awarded allowing settings to pay staff to attend the Playwork training, in their own time, or to pay staff to cover if sessions were in work time.

Welsh Promise

Through the CYMell funding and dedicated staff, settings have been encouraged to increase their use of Welsh. **106** Out of School Childcare Clubs expressed an interested in our Welsh Promise, with **81** enrolled (**50** Bronze, **17** Silver **14** Gold). Over this year we have delivered **203** Welsh language support sessions, **18** Assessments and **9** Evaluations resulting in; **21** Out of School Childcare Clubs achieving their Bronze award, **4** achieving Silver and **2** submitting their self-evaluation to the Welsh Language Commissioners Office for Cynnig Cymraeg, which will support them to achieve Gold.

Camau

Our Welsh Language Coordinators are also on hand to support settings on their Welsh language development journey, working in partnership with the National Centre for Learning Welsh (NCFLW) and the CAMAU project, with bespoke practical online support sessions tailored to each setting. Camau is a Welsh language course bespoke for the childcare, playwork and Early Years (CPEY) workforce sector.

Welsh Language Childcare Business Development Officers (WLCBDOs) support our Work Welsh project supporting settings to increase their use of Welsh through the CAMAU course and The Welsh Promise through CYMell.

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Camau courses were promoted by utilising numerous platforms such as the Welsh Promise, social media, weekly bulletins, Y Bont newsletter, Clwb Hwbs and Webinars and during settings visits by Childcare Business Development Officers and Training Officers to further the reach of information. Camau units were showcased during networking events with a total of **47** attendees.

Learners' positive messages were shared via social media. The impact of this has been shown through queries and enrolments on the CAMAU course.

A total of **172 learners** enrolled on Mynediad Cwrs Chwarae, supported by our WLCBDO's **96** (56%) learners completed their enrolled level.

63 support sessions have been provided both in person and virtually.

4 case studies were developed highlighting the impact of the Camau courses in conjunction with the action plans developed to achieve the Welsh Promise has on their Welsh Language journey.

#WelshWednesday continues to be a success amongst members. Every Wednesday 6/7 key vocabulary words are shared via social media, based around themes, seasons awareness days, celebrations etc. in the form of a poster so that settings can print and display in the setting and embed the Welsh language. Welsh Wednesday posts also include key vocabulary based around playwork and the unit our playwork learners are looking at that month.

Work Welsh and the Organisation

Our annual Staff Survey was completed, giving staff the opportunity to identify their Welsh language skills, confidence and language aspirations.

- 30% of staff are fluent Welsh speakers, an increase of 26% on previous survey.
- 15% decrease in staff with no confidence in using the Welsh language.
- 22% of staff stated they had more confidence than 12 months ago.
- 95% of non-fluent Welsh speakers would like to increase their use of Welsh.
- 62% of fluent Welsh speakers would like to increase/improve their Welsh including written Welsh and translating.

"Diolch for all you have done in the last 12 months and more to support everyone to feel more confident in their use of Welsh"

Projects

Connected Childcare Communities (The National Lottery Community Fund)
We were delighted to have successfully applied for continuation funding from 1st June 2023, which sees us continue to employ Childcare Business Development Officers to help improve quality, sustainability and governance of clubs across Wales until 2026.

This significant National Lottery funded project has enabled us to engage and work closely with our Out of School Childcare Club Community to improve the lives of children and families across Wales. From June 2023 until the end of March 2024 the following results were achieved.

IMPROVED QUALITY

- **56** settings with tailored action plans to improve quality.
- **167 business skills sessions,** enhancing quality.

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- **10** Clwb Hwbs with 127 people, improving knowledge on e.g. the Refreshed NMS, introducing Welsh, food and nutrition, quality, children's participation, marketing, funding (100% finding the information useful and likely to implement).
- Supported **up to 90** resources.

IMPROVED GOVERNANCE

- **21 settings with improved governance.** This includes improved legal structure and CIO registrations (2), policy development, insurance reviews, committee/staff recruitment and induction.
- **215** business sessions, improving governance skills and knowledge (e.g. roles and responsibilities, development of policies and procedures, workforce planning, recruitment, staff development / succession planning, staff and committee induction).

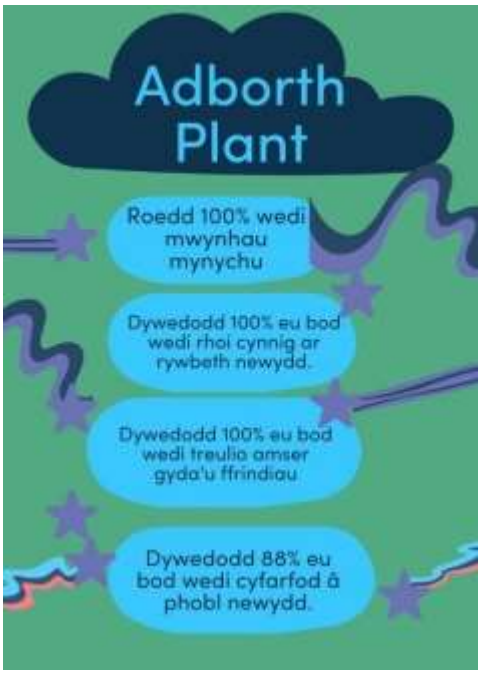
IMPROVED SUSTAINABILITY

- **39 settings with improved sustainability.** This includes Care Inspectorate Wales/Tax Free Childcare/The Childcare Offer registrations (10), increased attendance, financial reviews and actions, successful funding applications.
- **159** business skills sessions enhancing sustainability e.g. to effectively promote the setting and apply for funds.

The Moondance Foundation

Funding received through The Moondance Foundation allowed us to support quality and sustainability of Out of School Childcare Clubs.

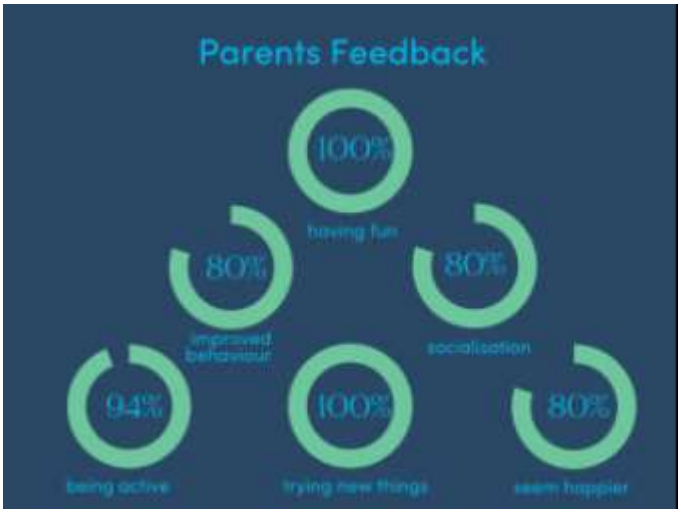
This was achieved through fully funded membership for 850 Out of School Childcare Clubs along with funding to support play-rich sessions for children that would not ordinarily have had access to, in turn supporting the sustainability of the clubs.





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Marketing and Media
During this year we have remained committed to enhancing the functionality of our website/portal, continuing to deliver targeted and relevant communications to our members, and awareness of the benefits of Out of School Childcare.

Our new members' portal has launched allowing them to easily manage their own data and us to improve services and streamline processes internally. We are currently developing a process to allow us to better understand portal engagement and to further enhance its capability for targeted support.

Tailoring communications and ensure relevance. Tracking the open and click rates on our emails has allowed us to gain a better understanding of our members' habits.

Our open rates increased by 5% and analysis revealed that our open rate of 42% (37%) is consistently higher than the UK average of 39%. Our click rates followed the upward trend remaining at 6%, still higher than the UK average of 3%. On specifically looking at our Weekly Bulletin data our click rate rises to 7.7%

Finance

Income

Overall our income decreased by approximately 12% this year £1,488,824 (£1,686,048) This was due to less funding from the Welsh Government compared to the previous financial year., where we had received additional in year Cwlwm grant.

We were successful in receiving funding for continued and new projects, these included The National Lottery Community Fund (£137,452) and CYMell (£270,000). Additionally we received some Local Authority funding to support clubs in their county with training and sustainability which increased our income from Local Authorities.

We were also successful with our tender to deliver under the Training and Support Programme and this income will be realised in the next financial year.

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Expenditure

Our expenditure increased by approximately 2% £1,552,919 (£1,522,335) from 2022/23.



Although expenses were up, there were reductions in Other Office Costs, Club Resources, and Consultancy; while there were increases in Equipment, General Marketing, and Other Expenses.

The number of fulltime equivalent staff has decreased this year to 27 (30) with an average number of staff over the year of 30 (33). Staff wages and salaries were down by £14,646. Staff cost as a percentage of total expenditure amount (2024: 65%, 2023: 67%).

Balance Sheet

Our unrestricted and restricted reserves decreased compared to last year, but the reserves still stand at a healthy amount.

Our total assets have increased, although we see a decrease in fixed assets, the increase is in cash held at the bank. The cash increase is attributed to a reduction in our debtors at year end. We saw an increase in creditors from £152,041 in 2022/23 to £259,301 in 2023/24, This relates to an increase in payroll creditors and deferred grant income relating to the 24/25 Financial year 4 (£86,940).

A total of £44,987 funding was awarded to clubs in Newport for Extra Hands and Sustainability. This was a total of 10 grants to Out of School Childcare Clubs (sustainability) and 11 extra hands grants awarded.

A total of £21,900 funding was awarded to clubs in Conwy for Extra Hands. This was 6 extra hands grants awarded.

A total of £28,366 grants was awarded to 34 clubs in the Moondance grant for Assisted Places.

Furthermore, a total of £70,200 was awarded to clubs under the CYMell Grants scheme for Care Inspectorate Wales registration (CIW), Change of Operational language to Welsh, Sustainability, and Bursary Grants.

RISKS

As we are dependent on certain income sources, this is one of our principal risks. We receive funding from many different sources, and this causes uncertainty as we cannot be certain as to who will continue to fund us. To mitigate this risk, we are identifying the sources of income that are our major dependencies, and we are considering diversification plans and seeking funding from non-government sources.

Another of our principal risks is failure to achieve financial targets through budgeting or inadequate provision of funding. To mitigate this risk, we regularly monitor variances against the monthly budgets to ensure all cost centres are performing correctly. We are also making the managers of the cost centres aware of their position so they can implement any changes to make sure they are performing correctly.

The last of our three top risks is how the cash flow could impact operational activities. To ensure that this does not happen we ensure that adequate information along with monitoring and reporting is passed to the funder in a timely manner. This helps to ensure that our funders are happy with our results and that they continue to fund us.

The main factor that is likely to affect our financial performance and our position going forward relates back to funding. As our main income source is from Welsh Government – Cwlwm Grant, if they choose to discontinue this funding it would have a major impact on the running of the organisation as this funding contributes to our core costs. Some Local

Authorities fund us and without this funding, we would not be able to continue the level of support we currently provide in their Local Authority Area. We can never be certain of this funding as it depends on the Local Authorities' budget year on year.

INVESTMENT POLICY

Our free reserves has resulted in an increase in the interest income received compared to last financial year. With our reducing reserves, we will be unlikely to be able to continue to make investments which attract higher rates of interest.

On a daily basis, the current account balance is returned to a minimum balance, with the monies being transferred to a liquidity manager account, which gains an overnight investment return. Investment with one banking institution, whilst not best practice, enables us to keep banking costs down, which otherwise would offset any interest that might be gained.

RESERVES POLICY

It is the policy of the charity to aim to achieve unrestricted funds, which are not committed for designated purposes or invested in tangible fixed assets ("the free reserves") of at least two months of the resources expended in the main budget. The current Trustees are working towards three months reserves, as soon as is possible.

Reserves are held as the Charity is reliant on grant funding which in the main is restricted. Our unrestricted reserves allow the Trustees to keep money aside to protect against drops in income or allow it to take advantage of new opportunities.

Our total amount of unrestricted funds total £259,180. The designated funds are IT Improvement (£22,428), Maternity and sickness Reserve Fund (£10,000), Fixed Assets (£45,088), TNLF Match Funding Contribution (£8,455). This leaves £173,209 as the organisation's free reserves.

Clybiau Plant Cymru Kids' Clubs

Structure, Governance and Management

The company was incorporated under the name of Clybiau Plant Cymru Kids' Clubs Limited on 1 October 2001. The company is limited by guarantee, registered in England and Wales. Charitable status was obtained on 1 August 2002 under reference 1093260.

On 17 August 2005 the company passed a special resolution to amend the Memorandum of Association to include the power to provide indemnity insurance to cover the liability of the Trustees and the Articles of Association altered to open the membership to Out of School Childcare Clubs and an election procedure for the Board of Trustees.

On 26 September 2005, the company passed a Special Resolution to change its name to Clybiau Plant Cymru Kids' Clubs from Clybiau Plant Cymru Kids' Clubs Limited so that the Companies House and the Charity Commission names are the same.

The company was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In October 2018, at the Annual General Meeting, new Articles of Association were adopted by the company, which allowed Trustees to serve on the Board of Trustees for a period of 3 years continuously (previously each Trustee needed to be elected annually), and also for co-opted members to be elected at any time of the year.

Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected and can serve for a period of no more than three consecutive years at a time unless such persons last served as a trustee more than one year previously.

On 17 August 2005 a resolution was passed to alter the Memorandum and Articles of Association of Clybiau Plant Cymru Kids' Clubs in order to appoint 12 Trustees to the Board of Trustees from the Out of School Childcare Clubs full members.

12 Trustees are appointed through a series of 3 regional elections from the members, and with 3 co-options made by the outgoing Board, making 15 Trustees in all.

Such appointments are subject to confirmation by the members at the Annual General Meeting, and the Trustees when appointed serve until the end of the next Annual General Meeting.

The Trustees may co-opt to fill any vacancy at any time but such co-opted Trustees hold office only until the next Annual General Meeting.

Clybiau Plant Cymru Kids' Clubs

Trustee Induction and Training

All of the Trustees are familiar with the practical work of running Out of School Childcare Clubs and, with the Board co-options, provide a broad skill mix which reflects the diversity of the membership.

Each Trustee undergoes a Criminal Record Check (now known as DBS Disclosure and Barring Service) when elected. Each Trustee is given on election a trustee role description, strategic plan, memorandum and articles of association, company handbook, annual report and financial statements.

Trustees are inducted in the overall work of the organisation, and the range of projects the organisation is involved with at a series of presentations made by project leaders at the Annual General Meeting and at Board meetings during the year. Trustees receive bi-monthly copies of the "Governance" magazine, *essential information for effective trustees* published by civilsociety.co.uk. Trustees are also alerted to trustee training which is available locally as and when it occurs from such organisations as the local County Voluntary Councils.

All members of the Board of Trustees give their time voluntarily and are able to claim out of pocket/incidental travel expenses to meetings at the normal Inland Revenue rate.

Organisational Structure

Out of School Childcare Clubs
Select a Board of Trustees



Board of Trustees / Directors (elected at AGM)
Strategic direction and policy decisions made by Board of Trustees at, no less than, 4 meetings per year which are always attended by Chief Executive Officer, Finance Manager and Senior General Administrator (who have no voting power)



Chief Executive Officer
Day to day management of the organisation is carried out by the Chief Executive Officer with support/advice from a Senior Team made up of a Finance Manager, 2 Development Managers, National Training Manager and Senior General Administrator.

There are 3 regional offices – in Cardiff, Colwyn Bay and Cross Hands. There are 2 Development Managers who oversee and support development and support staff who work in counties. The National Training Manager oversees the trainers who are located in the regions in liaison with their Line Managers in North and West Wales. Trainers deliver the range of courses and provide support to individual students. Childcare Business Development Officers may also deliver some training, but they provide almost all the individual mentoring to Playworkers.

The Key Management Personnel of the organisation includes the Chief Executive Officer, Finance Manager, and Senior General Administrator.

Remuneration of all Staff, including that of Key Management Personnel, is aligned to the **NJC scales,** any increases are agreed at Board meetings. Job descriptions and roles are aligned to scale points and pay rates are set accordingly.

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Reference and administrative details

Directors / Trustees:	Louise Anne Touhig	- retired 17/10/2023
	Elizabeth Jane Davies	
	Delyth Angharad Jones	
	Samantha Maitland-Price	
	Janet Owen	
	Beryl Louise Blackmore	
	Esyllyt Anwyl Lord	- resigned 17 October 2023
	Angharad Sully-Williams	- resigned 17 October 2023
	Areatha Comanescu	
	Samuel Gocher	- appointed 17 October 2023; resigned 18 November 2024
	Debbie Tingley	- appointed 17 October 2023
	Sian Morgan	- appointed 17 October 2023
Company Secretary:	Jane O'Toole	
Key management personnel:		
Chief Executive Officer:	Mrs L J O'Toole	
Finance Manager:	Okey Maduako	
Registered office:	Bridge House, Station Road, Llanishen Cardiff CF14 5UW	
Auditors:	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw, Lime Tree Court, Cardiff Gate Business Park, Cardiff, CF23 8AB	
Bankers:	National Westminster plc 1 Taff Street, Pontypridd, Rhondda Cynon Taf CF37 4UU	
Registered company number:	4296436 (England and Wales)	
Registered charity number:	1093260	
Solicitors:	Darwin Gray Solicitor 9 Cathedral Road, Pontcanna, Cardiff, CF11 9HA	

Clybiau Plant Cymru Kids' Clubs

Statement of Trustees responsibilities

The trustees (who are also directors of Clybiau Plant Cymru Kids' Clubs for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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.

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

ON BEHALF OF THE BOARD/TRUSTEES



Areatha Comanescu Dated: 05/12/2024
Trustee

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Independent Auditors' Report to the Trustees of Clybiau Plant Cymru Kids' Clubs

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).
In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

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Matters on which we are required to report by exception.

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

-the information given in the financial statements is inconsistent in any material respect with the trustees' report; or

-sufficient accounting records have not been kept; or

-the financial statements are not in agreement with the accounting records; or

-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services
Chartered Accountants
Statutory Auditor

9 December 2024

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

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

Company Number: 4296436
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Statement of Financial Activities
(Incorporating Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	**Total funds 2024 £**	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	**1,821**	**-**	**1,821**	2,866
Charitable activities	4	**-**	**1,473,544**	**1,473,544**	1,671,367
Other trading activities	5	**6,716**	**-**	**6,716**	11,082
Investments	6	**6,742**	**-**	**6,742**	733
Total income and endowments		**15,279**	**1,473,544**	**1,488,824**	1,686,048
Expenditure on:					
Charitable activities	7	**68,290**	**1,484,629**	**1,552,919**	1,522,335
Total expenditure		**68,290**	**1,484,629**	**1,552,919**	1,522,335
Net income/(expenditure)	8	**(53,011)**	**(11,085)**	**(64,096)**	163,713
Transfers between funds	16,17	**14,190**	**(14,190)**	**-**	-
Net movement in funds		**(38,821)**	**(25,275)**	**(64,096)**	163,713
Reconciliation of Funds					
Total funds brought forward	16,17	**298,001**	**188,857**	**486,858**	323,145
Total funds carried forward	18	**259,180**	**163,582**	**422,762**	486,858

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Company Number: 4296436
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Balance Sheet

	Note	2024 £	2024 £	2023 £	2023 £
Fixed assets:					
Intangible assets	11		**17,528**		23,000
Tangible assets	12		**27,560**		38,112
			45,088		61,112
Current assets:					
Stock		**-**		-	
Debtors	13	**37,207**		283,789	
Cash at bank and in hand		**599,768**		316,753	
		636,975		600,542	
Liabilities:					
Creditors: Amounts falling due within one year	14	**(259,301)**		(152,041)	
Net current assets			**377,674**		448,501
Total assets less current liabilities			**422,762**		509,613
Creditors: Amounts falling due after more than one year	15		**-**		(22,755)
Net assets			**422,762**		486,858
The funds of the charity:					
Restricted income funds	16		**163,582**		188,857
Unrestricted income funds	17		**259,180**		298,001
Total charity funds			**422,762**		486,858

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

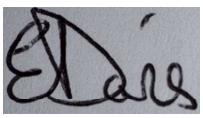
The members have not required the company to obtain an audit of its financial statements under the requirement of the Companies Act 2006, for the year in question in accordance with section 476.

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

These financial statements were approved by the Board of Directors/Trustees on:



Trustee (Areatha Comanescu) Date 05/12/2024



Trustee (Elizabeth Davies) Date 05/12/2024

The notes on pages 37 to 53 form part of these financial statements.

Statement of Cash Flows

	Note	2024 £	2023 £
Net cash provided by/(used in) operating activities	23	**308,194**	49,171
Cash flows from investing activities:			
Dividends, interest and rents from investments	6	**6,742**	733
Purchase of intangible assets	11	**-**	(27,360)
Purchase of property plant and equipment	12	**(6,991)**	(25,635)
Net cash used in investing activities		**(249)**	(52,262)
Cash flows from financing activities:			
Loan repaid	15	**(24,931)**	-
Net cash received from financing activities		**(24,931)**	-
Change in cash and cash equivalents in the reporting period	23	**283,014**	(3,091)
Cash and cash equivalents at the beginning of the reporting period	23	**316,754**	319,844
Cash and cash equivalents at the end of the reporting period	23	**599,768**	316,753

The notes on pages 37 to 53 form part of these financial statements.

Company Number: 4296436
Charity Number: 1093260

Notes to the Financial Statements

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

Legal form and address
Clybiau Plant Cymru Kids' Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge House, Station Road, Llanishen, Cardiff, CF14 5UW.

Basis of preparation
The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern
The charity reported a net outflow of £64,096 for the year. The company relies heavily on funding from the Welsh Government for its income. Should this source of income cease, it would have significant implications for the scale of operations of the company. The directors have prepared the financial statements on the going concern basis assuming that grants from the Welsh Government will continue to be forthcoming in the future. The charity is monitoring results on a frequent basis. The trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting
Funds held by the charity are either:
Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
Restricted funds – these are funds that 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. Where restricted funds received remain partly unspent, they are carried forward to the following period in restricted reserves.

Taxation
As a registered charity, Clybiau Plant Cymru Kids' Clubs is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1. ACCOUNTING POLICIES (continued)

Income recognition
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Capital grants are credited to the statement of financial activities as and when receivable and depreciation charged is offset against the grant income, in a restricted fund.

Training and apprenticeship income is recognised in the period to which the service is provided based on the completion of the course by the learner.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Expenditure recognition
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Grants payable are payments made to third parties in furtherance of the charitable objects of the company. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attached to the grant is outside the control of the company.

Included within direct staff costs in the current year is an amount of £617,495 which was previously classified as "support costs". This reclassification has been made to better reflect the nature of expenditure. This change in classification has no impact on the overall financial position and has been made to enhance clarity within the financial statements.

Intangible assets
Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

CRM System - 20% p.a. straight line basis

1. ACCOUNTING POLICIES (continued)

Fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases::

Furniture and fittings	-	25% p.a. straight line basis
Computer equipment	-	25% p.a. straight line basis

Stock
Stock represents stationery, printed material and other consumables and is valued at the lower of cost or net realisable value. Cost comprises direct materials and net realisable value is the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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

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

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

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

Derecognition of financial assets
Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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 operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

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

Employee Benefits
The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pension
The charity has arranged a defined contribution pension scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity in the year and are allocated to unrestricted and restricted funds accordingly.

Operating leases
Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	**1,821**	**-**	**1,821**	2,866
	1,821	**-**	**1,821**	2,866

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4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants and apprenticeships	-	**1,473,544**	**1,473,544**	1,671,367
	-	**1,473,544**	**1,473,544**	1,671,367

	Restricted Total 2024 £	Restricted Total 2023 £
Grants and apprenticeships		
ACT - Apprenticeships	**7,364**	55,633
Caerphilly County Council	**-**	1,000
Cambrian Training Apprenticeships	**200,222**	88,329
Cardiff City Council	**9,660**	-
Carmarthenshire County Council	**-**	2,415
Conwy County Council	**70,761**	70,761
CYMell	**270,000**	157,500
DARPL	**5,775**	-
Flintshire County Council	**7,250**	7,250
Interplay integrated Play & Leisure	**4,060**	-
L2 App P3	**33,743**	-
Merthyr Training	**4,060**	12,915
Monmouthshire County Council – Training	**-**	760
Moondance Foundation	**-**	103,603
Newport City Council	**121,617**	140,007
TNFL - People and Places	**157,208**	91,113
Welsh Government Progress For Success East & West Wales extension	**42,544**	209,631
Play Wales	**2,440**	-
Rhondda Cynon Taff County Council	**11,685**	-
Sheffield Institute of Training	**-**	550
City and county of Swansea	**39,937**	39,937
Torfaen Play	**9,247**	18,568
Welsh Government CWLWM Grant	**439,108**	639,108
Welsh Government – CWLWM Welsh Language Officer	**30,000**	30,000
Wrexham County Council	**6,863**	2,287
	1,473,544	1,671,367

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5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2024 £	Total 2023 £
Training	-	-	5,595
Miscellaneous income	**6,716**	**6,716**	5,487
	6,716	**6,716**	11,082

6. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2024 £	Total 2023 £
Bank interest	**6,742**	**6,742**	733

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2024 Total £	2023 Total £
Training	**270,759**	-	**306,578**	-	**577,337**	594,319
Grants to clubs	**101,289**	**166,954**	**127,118**	-	**395,361**	338,304
Development and support	**250,611**	-	**314,056**	-	**564,667**	582,256
Auditors' remuneration	-	-	-	**15,554**	**15,554**	7,456
	622,659	**166,954**	**747,752**	**15,554**	**1,552,919**	1,522,335

	Basis of Allocation	Training	Grants made to clubs	Development and support given to clubs	2024 Total	2023 Total
		£	£	£	£	£
Support costs						
Salaries and national insurance	Time	**171,609**	**71,155**	**175,795**	**418,559**	991,596
Pensions and health insurance	Time	**13,212**	**5,478**	**13,534**	**32,224**	68,153
National and regional office running costs	Time	**112,321**	**46,572**	**115,061**	**273,954**	296,443
Depreciation and amortisation	Time	**9,436**	**3,913**	**9,666**	**23,015**	21,608
		306,578	**127,118**	**314,056**	**747,752**	1,377,800

The notes on pages 37 to 53 form part of these financial statements.

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	Restricted	Total 2024	Total 2023
	£	£	£
Grants payable			
CYMELL Grants	**70,200**	**70,200**	57,000
Conwy County Borough Council	**21,900**	**21,900**	24,316
Newport City Council	**44,987**	**44,987**	59,262
Moondance Foundation	**29,867**	**29,867**	20,500
	166,954	**166,954**	161,078

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 112 grants were made (2023: 119), ranging in size from £157 to £4,500 (2023: £100 to £15,870).

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2024	2023
	£	£
Depreciation and amortisation – owned assets	**23,015**	21,608
Auditors' remuneration:		
Audit fees	**15,055**	6,956
Accountancy fees	**500**	500
Operating leases	**25,900**	85,707

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2024	2023
	£	£
Wages and salaries	**879,980**	894,626
Social security costs	**74,565**	74,658
Pension costs	**52,587**	50,547
Medical insurance	**6,889**	6,712
	1,014,021	1,026,543

No employee was paid £60,000 or more during the year (2023: Nil).

Included in wages and salary costs above are redundancy and termination payments totalling £nil (2023: £14,000).

There were no amounts outstanding in the current or prior year.

Transactions with Trustees
No trustees received remuneration or any other benefits during the year.

No trustees in the current or prior year were reimbursed expenses.

Key management personnel
The total benefits paid to key management personnel during the year were £103,256 (2023: £123,950).

10. STAFF NUMBERS

The average number of staff employed during the financial year amounted to:

	2024	2023
	No	No
Managers	5	6
Development officers	**9**	9
Training officers	**9**	10
Administrators	**7**	8
	30	33

The average number of full time equivalent staff employed during the financial year amounted to:

	2024	2023
	No	No
Managers	**5**	6
Development officers	**9**	8
Training officers	**8**	8
Administrators	**5**	8
	27	30

11. INTANGIBLE FIXED ASSETS

	CRM System	**Total**
	£	**£**
Cost		
At 1 April 2023	**27,360**	**27,360**
At 31 March 2024	**27,360**	**27,360**
Depreciation		
At 1 April 2023	**4,360**	**4,360**
Amortisation for year	**5,472**	**5,472**
At 31 March 2024	**9,832**	**9,832**
Net book value		
At 31 March 2024	**17,528**	**17,528**
15		
At 31 March 2023	23,000	23,000

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12. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2023	**19,968**	**103,685**	**123,653**
Additions	**6,991**	**-**	**6,991**
At 31 March 2024	**26,959**	**103,685**	**130,644**
Depreciation			
At 1 April 2023	**13,946**	**71,595**	**85,541**
Charge for year	**4,992**	**12,551**	**17,543**
At 31 March 2024	**18,938**	**84,146**	**103,084**
Net book value			
At 31 March 2024	**8,021**	**19,539**	**27,560**
At 31 March 2023	6,022	32,090	38,112

13. DEBTORS

	2024 £	2023 £
Amounts due within one year:		
Trade debtors	**2,580**	269,167
Other debtors	**2,247**	-
Prepayments and accrued income	**32,380**	14,622
	37,207	283,789

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	**62,619**	40,842
Other creditors	**5,738**	9,442
Pension fund	**11,263**	-
Social security and other taxes	**34,461**	18,817
Accrued expenses	**58,280**	61,008
Deferred income	**86,940**	19,756
Loan	**-**	2,176
	259,301	152,041

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Deferred income

	2024	2023
	£	£
Balance brought forward	**19,756**	-
Income received	**86,940**	110,869
Income released	**(19,756)**	(91,113)
Balance carried forward	**86,940**	19,756

Deferred income relates to grant funding received from The Moondance Foundation and Flintshire CC relating to 24/25

15. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2024	2023
	£	£
Loan	**-**	22,755
	-	22,755

The amounts due can be seen to be split over the following periods:

	2024	2023
	£	£
Due less than 1 year	**-**	2,176
Due between 2-5 years	**-**	22,755
	-	24,931

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16. RESTRICTED FUNDS

	Sub-Note	Balance as at 1 April 2023	Income	Expenditure	Transfers	Balance as at 31 March 2024
		£	£	£	£	£
ACT - Apprenticeships	6	10,658	7,364	(17,496)	(572)	(46)
Welsh Government Training and support Programme - ATPW	11	-	-	(10,558)	-	(10,558)
Welsh Government Training and support Programme - L2APP/P3	11	-	-	(3,764)	-	(3,764)
Caerphilly County Council	4	550	-	(184)	(366)	-
Cambrian Training Apprenticeships	6	25,037	200,222	(181,926)	(4,426)	38,907
Cardiff City Council	4	-	9,660	(9,213)	-	447
Carmarthenshire County Council	4	320	-	(1,270)	950	-
Conwy County Council	1,2,5	0	70,761	(70,761)	0	0
DARPL	12	-	5,775	(1,425)	-	4,350
Flintshire County Council	1	-	7,250	(7,250)	-	-
Interplay Integrated Play & Leisure	4	-	4,060	(1,837)	(2,223)	-
Merthyr Training	4	10,208	4,060	(4,020)	-	10,248
Moondance Foundation	10	29,826	-	(29,884)	58	-
Newport City Council	1,4,5	0	121,617	(121,617)	0	0
Welsh Government Progress For Success East & West Wales extension	8	1,323	42,544	(33,146)	(10,721)	0
Welsh Government Progress for Success	8	(4,917)	33,743	(30,762)	1,936	-
Play Wales	13	0	2,440	(801)	0	1,639
Rhondda Cynon Taff County Council	4	-	11,685	(4,679)	-	7,006
Sheffield Institute of Education	13	550	-	(467)	-	83
City and county of Swansea	1	-	39,937	(40,509)	572	-
TNFL - People and Places	9	5,514	157,208	(139,957)	732	23,497
Torfaen Play	4	1,139	9,247	(2,894)	(130)	7,362
Welsh Government CWLWM Grant	7	-	439,108	(439,108)	-	-
Welsh Government CWLWM CYMell Grant	3	108,314	270,000	(293,903)	0	84,411
Welsh Government CWLWM Welsh Language Officer	7	-	30,000	(30,000)	-	-
Wrexham County Council	1	335	6,863	(7,198)	-	-
		188,857	1,473,544	(1,484,629)	(14,190)	163,582

*The negative balances relate to the carry forward of expenditure that will be funded post year end.

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Clybiau Plant Cymru Kids' Clubs

Note 1 **Staff costs - Children and Communities Grant**

Funding to cover staff costs to support the **Children and Communities Grant** within the Local Authority. To help develop and sustain clubs offering them training on club development and policies.

Note 2 **Assisted Places and Extra Hands Grants**

Extra Hands grants provide full or part funding for one-to-one workers for children with special needs. Assisted Places grants provide for families unable to afford childcare fees. Clybiau Plant Cymru Kids' Clubs manages the application, assessment, payment, and monitoring processes for the award. The organisation's local Childcare Business Development Officers support clubs by advertising the grants, helping with applications, conducting monitoring and providing whatever other assistance is required. Assisted Places and Extra Hands grants are important to children, parents and clubs. Everyone recognises the entitlement of special needs children to support as well as the positive social and emotional benefits of inclusion for children with special needs and their peers. Grants are also necessary for clubs as most childcare clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. The grants are critical to parents who need respite, need to work, want to work or attend training.

Note 3 **Welsh Government CWLWM CYMell grant**

Through funding received from Welsh Government, we have employed Welsh Language Childcare Business Development Officers to deliver our project entitled **CYMell**. The project provides Playworker training and a grant fund to support Welsh Language settings to become registered.

Note 4 **Training**

Funding to provide Playworker training courses, for Playworkers working or living within the Local Authority area to improve the skills of new and existing childcare workers in Out of School Childcare Clubs. Some courses are run as workshops in clubs with the children participating in the training workshop alongside the Playworkers.

Note 5 **Development Grants**

Development and sustainability grants to provide development, support and a key fund grant programme, which includes equipment, for Out of School Childcare Clubs. Setting up new Out of School Childcare Clubs, extending existing clubs.

Note 6 **Apprenticeships**

A work based learning project training participants in CACHE level 2,3 & 5 in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.

Note 7 **Welsh Government – CWLWM Grant**

Working together with the five leading childcare organisations in Wales, to deliver a bilingual integrated service that will ensure the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach.

Note 8 - **Progress for Success**

Welsh Government - Progress for Success Programme offering access to funded Playwork training, in Level 3 Award in Transition to Playwork, L2APP and P3

Note 9 **TNFL - People and Places**

National Lottery Community Fund Project 'Connecting and Supporting Out of School Childcare Clubs and Communities' project. Employing Childcare Business Development Officers across Wales to work to support our Out of School Childcare Community

Note 10 **The Moondance Foundation**

The Moondance Foundation allowed us to support both the sustainability and development of Out of School Childcare Clubs through grant funding for Assisted Places.

Note 11 **Welsh Government**

Training and Support Programme offering access to funded Playwork training, in Level 3 Award in Transition to Playwork, L2APP and P3

Note 12 **DARPL**

Funding for the DARPL/Cwlwm Partnership agreement to co-develop/co-deliver live webinar series for CEYP Staff, a practical anti-racist toolkit, live mini conference and anti-racist blogs.

Note 13 **Other General Funds**

Grants for one off funding for specific projects.

Restricted funds represent grants received for specific purposes. When the expenditure to which these grants relate is incurred it is charged to the fund in the Statement of Financial Activities.

Where an overspend occurred on a restricted fund, a transfer has been made from unrestricted funds to cover the overspend.

Where an element of the restricted funding is awarded to cover core costs, a transfer to unrestricted funds is made in respect of this.

16. RESTRICTED FUNDS (continued)

Previous year

	Sub-Note	Balance as at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2023 £
Conwy	1	-	45,161	(45,165)	4	-
Flintshire OSG	1	-	7,250	(7,955)	705	-
Newport City Council	1	-	59,575	(56,640)	(2,935)	-
Swansea	1	-	39,937	(40,422)	485	-
Wrexham	1	-	2,287	(1,952)	-	335
Welsh Government CWLWM CYMell staff costs	3	-	65,500	(42,422)	(23,000)	78
Welsh Government CWLWM CYMell Training Grant	3	-	58,000	(6,764)	-	51,236
Welsh Government CWLWM CYMell grants	3	-	34,000	-	23,000	57,000
Caerphilly Training	4	-	1,000	(450)	-	550
Carmarthenshire Training	4	-	2,415	(2,095)	-	320
Conwy Training 2022/23	4	-	1,280	(1,280)	-	-
Merthyr Training	4	-	12,915	(2,707)	-	10,208
Monmouth Training	4	-	760	(760)	-	-
Newport City Council – Training	4	-	2,000	(2,000)	-	-
Conwy Grants	5	-	24,320	(24,316)	(4)	-
Newport City Council – Grants	5	-	57,632	(60,567)	2,935	-
Apprenticeships Delivery ACT	6	27,356	55,633	(72,331)	-	10,658
Apprenticeships Delivery Sessions	6	(4,963)	-	-	4,963	-
Cambrian Training Apprenticeships	6	16,974	88,329	(80,266)	-	25,037
Apprenticeships Delivery Pembrokeshire College	6	28,422	20,297	(48,851)	1,271	1,139
Welsh Government CWLWM Grant	7	-	639,108	(440,409)	(198,699)	-
Welsh Government CWLWM Welsh Language Officer	7	-	30,000	(30,000)	-	-
PFS L2 App P3	8	-	-	(4,917)	-	(4,917)
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	(17,550)	24,433	(27,191)	20,308	-
PFS Lot 2 – Ceredigion	8	(5,750)	7,681	(9,694)	7,763	-
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	(16,591)	29,419	(30,124)	17,296	-
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	(24,191)	31,357	(43,644)	36,478	-
PFS Lot 5 – EW Flint, Wrex	8	(18,310)	9,659	(23,942)	32,593	-
PFS Lot 7 – EW VOG, Car, New, Mon	8	(21,071)	41,120	(39,142)	19,093	-
PFS East & West Wales extension	8	-	64,233	(41,100)	(21,810)	1,323
TNFL - People and Places	9	34,630	91,113	(120,229)	-	5,514
Moondance Foundation	10	-	103,603	(73,777)	-	29,826
Sheffield Institute of Education	11	-	550	-	-	550
WCVA – 3rd Sector	11	31,315	-	(34,987)	3,672	-
Welsh Government Summer of Fun	11	-	20,800	(20,800)	-	-
		30,271	1,671,367	(1,436,899)	(75,882)	188,857

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17. UNRESTRICTED FUNDS

	Balance at 1 Apr 2023	Income	Expenditure	Transfers	Balance at 31 March 2024
	£	£	£	£	£
Designated Funds					
Maternity and Sickness Reserve Fund	10,000	-	(4,819)	4,819	10,000
IT Improvement Fund	54,906	-	-	(32,478)	22,428
Membership Services	46,000	-	-	(46,000)	-
Fixed and intangible assets	61,112	-	(23,015)	6,991	45,088
TNLF Match Funding Contribution	7,045	-	(732)	2,142	8,455
	179,063	-	(28,566)	(64,526)	85,971
General Funds	118,938	15,279	(39,724)	78,716	173,209
	298,001	15,279	(68,290)	14,190	259,180

The **Maternity and Sickness Reserve Fund** represents money set aside to cover any costs of maternity or sickness cover which range over and above the budget for 2024-25.

The **IT Improvement Fund** represents monies set aside for future IT projects.

The **Membership Services** fund represents monies set aside to provide free memberships.

The **Fixed and intangible assets** fund represents to the net book value of the charity's unrestricted fixed and intangible assets.

The **National Lottery Fund Match Funding Contribution** represents the office costs relating to the project.

Previous year

	Balance at 1 April 2022	Income	Expenditure	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Designated Funds					
Budget Contribution	61,973	-	-	(61,973)	-
Maternity and Sickness Reserve Fund	10,000	-	(15,906)	15,906	10,000
IT Improvement Fund	-	-	-	54,906	54,906
Membership Services	46,530	-	-	(530)	46,000
Fixed and intangible assets	29,725	-	(21,608)	52,995	61,112
Big Lottery Fund Match Funding Contribution		-	-	7,045	7,045
	148,228	-	(37,514)	68,349	179,063
General Funds	144,646	14,681	(47,922)	7,533	118,938
	292,874	14,681	(85,436)	75,882	298,001

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18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances as at 31 March 2024 are represented by:				
Tangible Fixed Assets	**-**	**45,088**	**-**	**45,088**
Current Assets	**432,510**	**40,883**	**163,582**	**636,975**
Current Liabilities	**(259,301)**	**-**	**-**	**(259,301)**
	173,209	**85,971**	**163,582**	**422,762**

Previous year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances as at 31 March 2023 are represented by:				
Tangible Fixed Assets	-	61,112	-	61,112
Current Assets	293,734	117,951	188,857	600,542
Current Liabilities	(152,041)	-	-	(152,041)
Non-Current Liabilities	(22,755)	-	-	(22,755)
	118,938	179,063	188,857	486,858

19. FINANCIAL COMMITMENTS

At 31 March 2024, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2024 £	2023 £
Expiring within one year	**36,720**	41,970
Expiring between two and five years inclusive	**110,462**	146,880
Expiring in more than five years	**-**	402
	147,182	182,252

20. SHARE CAPITAL

The company does not have a share capital, being limited by guarantee.

22. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £52,587 (2023: £50,547). Contributions outstanding at the year-end amounted to £11,263 (2023: £6,948).

23. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024	2023
	£	£
Net income/ (expenditure) for the reporting period	**(64,096)**	163,713
Adjustments for:		
Depreciation and amortisation charges	**23,015**	21,608
Dividends, interest and rents from investments	**(6,742)**	(733)
Decrease in stocks	**-**	8,542
(Increase)/decrease in debtors	**246,581**	(138,742)
Increase/(decrease) in creditors	**109,436**	(5,217)
Net cash provided by/(used in) operating activities	**308,194**	49,171

Analysis of Cash and Cash Equivalents

Cash in hand	**599,769**	316,753
Total Cash and Cash Equivalents	**599,769**	316,753

Analysis of Net Debt

	At 1 April 2023	Cash-flows	As at 31 March 2024
	£	£	£
Cash	316,753	283,016	**599,769**
Loans falling due within one year	(2,176)	2,176	**-**
Loans falling due after more than one year	(22,755)	22,755	**-**
	291,822	307,947	**599,769**

24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	2,866	-	2,866
Charitable activities	-	1,671,367	1,671,367
Other trading activities	11,082	-	11,082
Investments	733	-	733
Total income and endowments	14,681	1,671,367	1,686,048
Expenditure on:			
Charitable activities	85,436	1,436,899	1,522,335
Total expenditure	85,436	1,436,899	1,522,335
Net income/(expenditure)	(70,755)	234,468	163,713
Transfers between funds	75,882	(75,882)	-
Net movement in funds	5,127	158,586	163,713
Reconciliation of Funds			
Total funds brought forward	292,874	30,271	323,145
Total funds carried forward	298,001	188,857	486,858

The notes on pages 37 to 53 form part of these financial statements.

Company Number: 4296436
Charity Number: 1093260

CLYBIAU PLANT CYMRU KIDS CLUBS

England & Wales - Charity number 1093260

Accounts

Clybiau Plant Cymru Kids' Clubs

A company limited by Guarantee and Registered Charity

Annual report and financial Statements of the Board of Trustees

Year ending 31 March 2023

Company Number: 4296436
Charity Number: 1093260

Vision and Mission statement



Objectives and Activities

The aims for which the Charity is established are to:

- Promote the care and education of children in Out of School Childcare Clubs and to promote the provision of facilities for the play, recreation and other leisure time occupations of such children in the interest of social welfare with the objects of improving their conditions of life.
- Advance the education and training of persons providing such care and educational and recreational facilities.
- Conduct research into all aspects of the care, education and recreation of such children and to publish the useful results of such research.

The overlying principles which are employed to achieve our aims that set out how as a charity we further our legal purposes are through the following objectives:

- Support an affordable, accessible, quality Out of School Childcare Club in every community which wants one.
- Meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views.
- Provide quality support services, information and training for Out of School Childcare Clubs.
- Value the staff and volunteers and deal with them in an open and fair manner.
- Enable people within the organisation to have every opportunity for self-development and training and be a best practice employer.
- Work in partnership with other organisations to help us achieve our mission statement.
- Communicate the benefits of quality Out of School Childcare to schools, parents (working and otherwise), the Government and the public at large.

Report of the Directors and Trustees

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2023, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This is the 22nd annual report of the company.

Clybiau Plant Cymru Kids' Clubs' Board of Trustees are the only Volunteers engaged by the organisation and whilst their contribution is significant to the running of the organisation, their input and involvement is not material to the ability of the organisation to undertake any particular activity.

In delivering and planning activities for the year, the Trustees have considered the Charity Commission's guidance on public benefit and the overlying principles above are used to plan the organisations' activities.

The aim and principles form a strategic plan which is agreed by the Board of Trustees. This Annual Report of the Board of Trustees identifies achievements and benefits to the public against these principles, this year we have set out our achievements and success against our strategic objectives:

At the Board of Trustees meetings, progress against targets is assessed and decisions taken to amend accordingly. This report outlines the work carried out in the past year, which fully reflects the purposes that the charity was set up to further: Out of School Childcare in Wales.

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Chairperson's and Chief Executive Officer's Report

During the year, in which we celebrated our 21st birthday, we saw many exciting developments including a re-brand, a new website and a restructure.

With experienced staff moving on to new opportunities, we focused on continuing to develop staff from within, building on their knowledge and experience and encouraging growth within our teams. As the Chief Executive Officer, I continue to be supported by an intrinsically motivated Senior Team who along with the Board of Trustees have helped us to drive forward the strategy for the organisation. Through a restructure, we introduced new senior and leads positions, offering progression opportunities and supporting both strategy and management. We also appointed subject champions across the whole staff team.

Through our WCVA Third Sector Resilience Fund, development commenced on our new Customer Relationship Manager (CRM), which will enable us to better match projects and support to specific clubs and represent the sector more effectively.

Implementation of our CRM also gives us the capability to drill down on details of provision, providing detailed accurate information to Welsh Government and Local Authorities to influence policy.

We were immensely proud at the Urdd Eisteddfod June 2022, to be awarded by the Welsh Language Commissioner, our **Cynnig Cymraeg,** affirming our ongoing commitment to the Welsh Language.

We developed the **Welsh Promise** designed to support **childcare** settings to increase their use of Welsh and demonstrate their work towards the Active Offer. The 3 levels **Bronze, Silver and Gold**, break down into manageable bite-sized sections, the steps needed for settings to improve their use and offer of Welsh on their own journey to Cynnig Cymraeg.

Our CYMell project is also building the strength of the Welsh medium Out of School Childcare sector. Working with Mudiad Meithrin to expand Cylchoedd to offer Afterschool and Holiday care, training Welsh speaking staff to become Playworkers and supporting clubs to register with CIW.

Collaboration in other areas of our work continues to grow as highlighted in 'Review of the Year' below.

Review of the Year

The impact of the cost of living crisis has disadvantaged the Out of School Childcare sector which was still recovering from the Covid-19 pandemic. Numbers have reduced again, as anticipated by the sector within our 2021 and 2022 National Club Surveys, demonstrating the myriad of challenges facing a vulnerable part of the Childcare sector now reduced to 1,526 (1,544) clubs, 847 (843) settings, 45,757 (45,991) places.



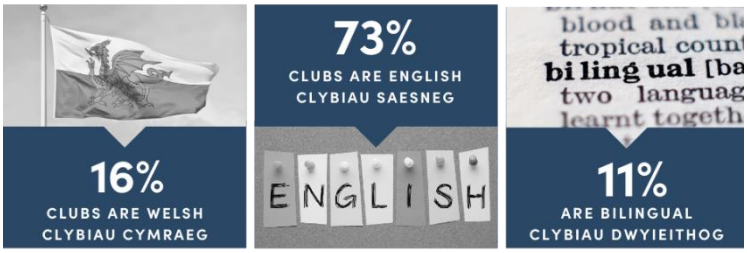




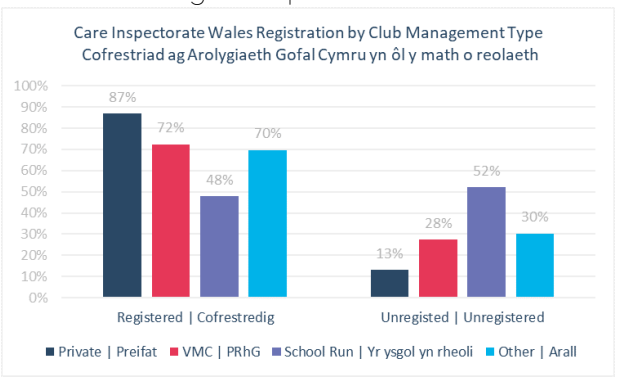
We have been encouraged that our development staff have supported 18 clubs to open. Unfortunately, 60 clubs have closed, leading to a reduction in clubs overall.

We have seen a net increase of 4 settings, whilst seeing a net reduction of 18 clubs. This demonstrates that although new settings are opening, they are more likely to only have one club, also those that have remained open have closed elements of their service, for example holiday or breakfast club to attempt to remain viable or those that have closed are those with 2 or more clubs so perhaps both Afterschool and Holiday have closed.

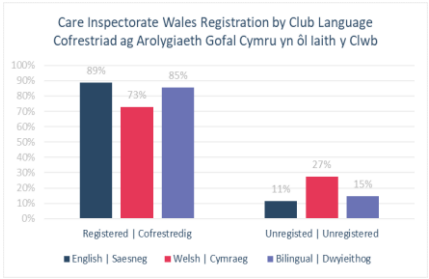
Clubs by language | Clybiau yn ôl laith



The implementation of our CRM has enabled us to more accurately record and analyse our club numbers settings and places.

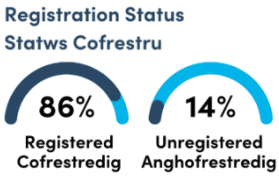


The management type of settings by registration has changed slightly with an increase (3%) in privately owned registered and decrease in Voluntary Managed setting that are registered (3%)



The number of Welsh medium settings has remained the same this year at 166. However, thanks to support through funding from Welsh Government for our CYMell project, we have been able to motivate clubs to register with an associated increase in the percentage of registered Welsh Medium clubs rising to 73% (68%). We continue to see English medium clubs more likely to be registered (89%) in comparison with their Welsh medium counterparts (73%). We continue to promote the benefits of registration particularly to unregistered clubs.

It is unfortunate however to see the overall percentage of clubs that are registered drop slightly 86% (87%) again this year. This could be attributed to the number of whole setting closures or partial closure of provisions. We know of some provisions who have deregistered but remain open.



Additionally, we see 52% of school run settings are unregistered compared to between 13% of Private settings and 28% in other types of management and have resources to promote registration tailored specifically to schools. With our new CRM, we will be able to track and monitor these changes more effectively during the coming years and try to understand how we can tailor our support to negate this in the future.

Collaborating with CWLWM partners and supporting Welsh Government's Programme for Government, we responded to consultations and represented the sector on changes to National Minimum Standards, Early Childhood Education and Care, and the draft Disqualification Regulations (2022), and supported developments on the National Digital Service, promotion of Tax Free Childcare and Making Tax Digital.

Our work supporting the Wales Anti-Racist Action Plan, with CWLWM and DARPL, saw the development and promotion of Senior Leaders training designed for the Childcare and Playwork Sector.

We also worked closely with CIW to support new Voluntary Suspending Registration guidance and safeguarding guidance and supported them in their efforts to ensure that closed or "suspended" settings take definitive action.

During CWLWM Ministerial meetings and through a paper on the use of community buildings, we informed Welsh Government of the sector's struggle with rent increases and also with recruitment and retention.

With the workforce in mind, we have also represented the sector on WG working groups, on professional registration of practitioners and the review and refresh the 10 Year Workforce Plan.

The Choosing Childcare booklet was updated and alongside videos we launched, highlighted the value of childcare, Out of School Clubs and Playworkers. With the September 2022 Playwork qualification deadline, we supported attainment through an extension of the Progress for Success project to deliver fully funded Playwork qualifications and identified and highlighted the need for additional funding for Playwork Apprenticeships.

Our work with other departments in Welsh government expanded through the year, including work with schools and around the reform of the school day and potential opportunities/impacts on Out of School Childcare.

We met with Welsh Government leads for professional learning in education to promote playwork qualifications to school staff and also highlighted the value of schools hosting childcare in refreshed Community focused Schools guidance.

We strengthened our working relationship with Play Wales, exploring collaborative working including on some of the Play Review recommendations.

Collaboration also grew with our work with Social Care Wales, both through our representation on the Early Years Network and through our work with We Care Wales and their wider campaign to encourage staff, including Welsh-speaking, to the Childcare Sector. We promoted Out of School Childcare and Playwork at both their Managers Hubs and on their Introduction to Childcare course.

We promoted the benefits of play and Out of School Childcare directly to parents and children with 3 Summer of Fun events held across Wales.

We updated our Equality play checklist for settings, with support from the Children's Commissioner's Office and created a suite of resources - Supporting My Rights in My Out of School Clubs - following the Commissioner's calendar approach to promoting Children's Rights.

Our Childcare Business Development Officers funded through the National Lottery Community Fund, Local Authorities and CYMell projects have continued to support the sector through the struggles of the year, whilst our Training team support the existing and new workforce through achievement of qualifications. All supported by an excellent Finance and Administration team.

Governance

Incorporated organisations with strong child focused governance, providing sustainable and quality play and care for children, families and communities.

Out of School Assessments

17 Out of School Childcare Assessments (OSCA) completed this year allow clubs to holistically reflect on their childcare service and plan quality improvements.



Business/committee skills/webinars

Our Childcare Business Development Officers have facilitated **1166 business skills** attendances throughout the year to improve sustainability, governance and quality. Our hybrid way of working with clubs with a balance of in person and remote has enabled us to maximise our impact.

Policies, procedures and resources

Our series of 'Supporting My Rights in My Out of School Club' resources were developed to highlight Children's Rights within settings and **involve children in the policy development and governance of their own club.**

Our 'Perfecting Policies' Clwb Hwb and an Y Bont (summer 2022) article outlined the requirements of key policies and common issues in response to Care Inspectorate Wales feedback.
Feedback from clubs, has informed up to **100 bilingual resources,** bulletins, templates and guidance.

New resources including template policies were added to Stepping Out; committee induction checklist, becoming limited, partnerships, committee recruitment, strategic planning, vision and mission statements, finding your Unique Selling Point. 'How to …' videos, on understanding committee responsibilities and committee recruitment were also developed to support the gaps identified in OSCA results.

Incorporation/Legal Forms

Out of School Clubs in Wales are provided by a range of governance structures e.g. voluntary, school run or private - with various legal formats.

We have supported **10 clubs to achieve Charitable Incorporated Organisation** (CIO) registration with the Charity Commission (limiting volunteers' liability), **with a further 13 working towards**.



We have also supported improved governance in other ways through e.g. committee recruitment (see Clwb Plant Amlwch, Anglesey case studies), financial management, policy development.

During Trustees Week, **Volunteers Week and Small Charities Week**, we held training for committees relating to policy development and strategic planning and promoted other relevant training and resources available to support committees.

We celebrated volunteers in Out of School Clubs, including our own Trustees and in our annual Award Ceremony.

Fairer Governance/celebrating diversity

Senior staff and Trustees undertook **DARPL** (Diversity and Anti-Racism Professional Learning) Senior Leaders training. Cwlwm adapted the DARPL senior leader and practitioner learning resources for the childcare sector and we created a package of resources to support anti-racism: https://darpl.org/cwlwm-anti-racist-resources/and developed an accompanying video. Designed for the early years, childcare and playwork sector they were launched in May 23.

There has been a focus on making activities for clubs more diverse in Y Bont and our weekly bulletin and collating these in a Celebrating diversity resource.

Staff recruitment/induction

Our National Club Survey 2022 still indicates ongoing need for support with recruitment and retention (81% of clubs responding to our National Club Survey)

We promoted opportunities to gain Playwork qualifications which included entry level 1 qualifications for new recruits to the workforce funded by some local authorities and worked with Welsh Government, Social Care Wales, WeCare Wales and Careers Wales to help research and promote the workforce.

We continue to keep Managers and Playworkers updated with relevant news, funding, vacancies and activity ideas in our weekly round-up bulletin and have shared a '10 ways to press play on your Playwork career' resource.

We celebrated and thanked the sector at our second Out of School Childcare Conference and Award Ceremony in February 2023, also supported by guest speakers such as Welsh Government and CIW.

Our summer Y Bont newsletter focussed on recruitment and retention, and we promoted Playwork as a career and childcare clubs generally in our 3 Summer of Fun events in Carmarthenshire, Cardiff and Flintshire with 394 children and 360 adults.

Our new website includes an 'Interested in the Sector' section https://www.clybiauplantcymru.org/interested-in-the-sector/

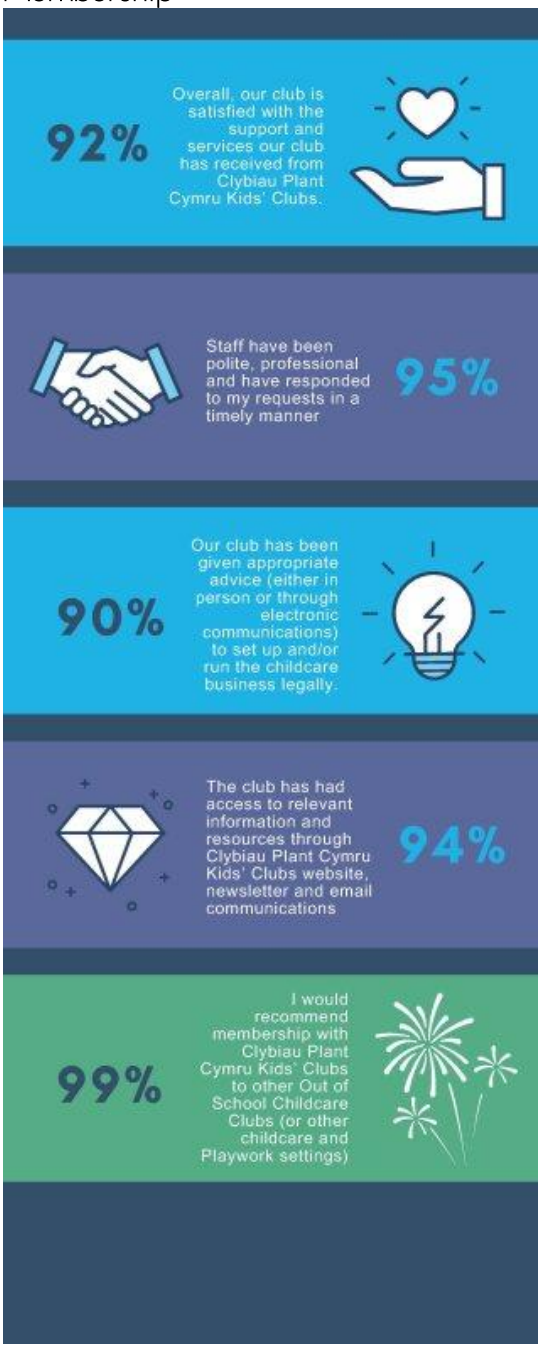
"Your support has been amazing throughout. From the first meeting, you have given me valuable information. From helping me decide the best route to take for the business, to making sure that all my policies and procedures are up to date, how to register and everything that I needed to register for. Without your support it truly would have been a lot harder for me to navigate my new role." Cwmlai After School Club Ltd.

"We are in a much better place now than we were 12 months ago and I know in another 6-12 months we will once again, because of the support from Clybiau Plant Cymru Kids' Clubs, be a strong club with everything we need in place to be a sustainable business for future generations in our community to access."

Sustainability

High engagement and income to support our growth; and a sustainable sector that is affordable, valued and able to support children, families and communities to prosper.

Membership



Through additional Welsh Government funding, we have been able to offer free membership to all Out of School Childcare Clubs during 2022-23, achieving 65% of clubs in membership (2021-22: 58%) to help mitigate sustainability challenges.



65% of clubs in membership
65% o'r clybiau sy'n aelodau

Care Inspectorate Wales registration

During the year we have supported **11 settings** to achieve registration with Care Inspectorate Wales (9 in 2021-22), and continue to **support 6 settings** that are working towards registration. Registration supports affordability (through access to financial schemes), quality (through regulation) and sustainability.

Care Inspectorate Wales registration achievement
Llwyddwyd i gofrestru ag Arolygiaeth Gofal Cymru

Financial Support

We successfully applied for £25,000 from the Moondance Foundation to distribute to new and existing clubs where local authority funding is insufficient/ineligible. A further successful application to the Foundation will enable us to provide free membership for clubs in the next financial year and offer a small funded places scheme to support children's need to socialise and play and also the sustainability of clubs.

We supported children with additional needs to access provision in Conwy and Newport through Extra Hands funding (provided through the Children and Communities Grant), with 26 children supported to access a total of 1,579 sessions across both local authorities.

State of the Sector Surveys

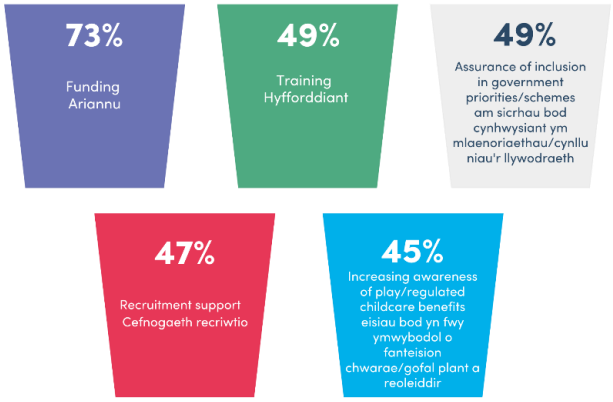
During the autumn term of 2022, Clybiau Plant Cymru Kids' Clubs conducted a National Club Survey 2022 (33% settings responded) and one with parents/carers (here) in relation to all types of childcare (1542 responses).

The key findings have informed our work to support the sector and will continue to influence our strategic planning going forward.

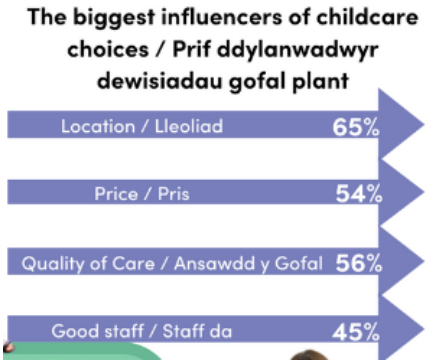
We continue to see a lack of parental understanding about Care Inspectorate Wales registration, with **28% of parents/carers** not understanding, highlighting a need to effectively market the benefits of registration on both local and National levels.

Whilst 51% of clubs report that attendance has stayed the same or increased term time and 35% during the holidays, clubs also report a decrease in attendance both term time and during the holidays which remains a cause of concern.

We learned about current support needs of clubs: funding, training, inclusion in Government priorities, recruitment support, increased awareness of the benefits of play and regulated childcare.

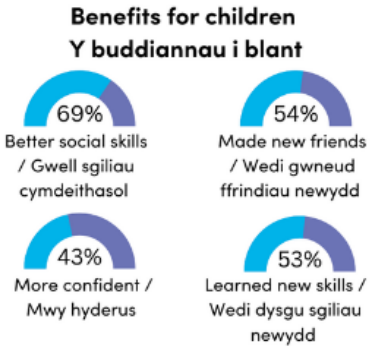


Post Covid 19 pandemic brings longer term impacts for clubs: they are still struggling with recruitment and retention and see an impending necessity to increase fees; there has been an impact on children's wellbeing and increase in their support needs; and clubs are also considering closing elements of their service or reducing the hours they offer.



Parents told us that the biggest influencers of their childcare choices were location, quality, price, and staff.

They also told us that Out of school childcare benefited their children's social skills, making them more confident making new friends and skills.



Marketing

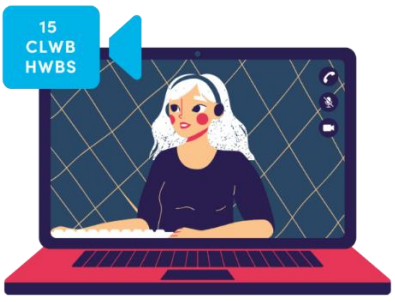
We celebrated our 21st year with a bright and vibrant rebrand that better depicted our mission and values. We launched our new website on our October birthday and later in the year, our CRM and member portal linked to the website, allowing us to use club data to improve the relevancy of messaging to clubs, provide free advertising for clubs and improve statistical data. We continue to strengthen our own profile, including our social media presence. We also launched the UK 4 Nations Out of School Childcare Forum. Our weekly bulletin emails continue to update the sector and provide resources and funding, training, employment and activity opportunities.

A webinar introduced our new "Marketing Made Easy" pack designed to support clubs to effectively market their services, job vacancies and to encourage their communities to engage with what they have to offer.

We continue to attend Early Years and Childcare meetings and grant panel meetings wherever possible and strategically work with Welsh Government, CIW, Social Care Wales and others to represent the sector.

Clwb Hwbs

During the year, 15 Clwb Hwbs have been held with 75 people in attendance, where we have facilitated discussions on topics ranging from SASS support, children's play and independence to introducing Welsh and safeguarding.



"Diolch yn fawr iawn. Mae'r staff rhanbarthol wedi bod yn barod iawn i ateb unrhyw ymholiadau ac wedi darparu llawer iawn o gymorth ac adnoddau dros y flwyddyn a chynnig cyngor gwerthfawr. All regional staff have been very helpful and we really appreciate all the support we have received over the past year."

"As a setting we went through a very challenging time re-registering with CIW as a charity at the end of 2022. Your support at this time was indispensable and I fully believe without it we would no longer be able to support the working parents in our area and would have had to close our doors for a final time. The staff in your team that guided us through were amazing and I couldn't thank them enough."

"I like the fact that I can ask for help or advice and receive quality support with whatever I need."

"A huge support throughout covid and being an ongoing champion/voice for the Childcare sector with Welsh government. Helpful, approachable & the regular zoom chats are hugely beneficial for setting. Thank you."

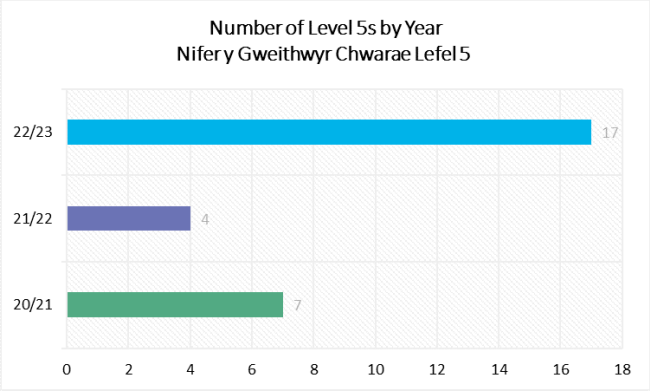
Training

A qualified, professional workforce supporting self-directed play to be understood, facilitated and promoted for children and young people

A range of Training Opportunities have been offered for self-directed learning, from Podcasts and Videos to the full delivery of the Level 5 Advanced Diploma in Playwork. With the variety of courses available we took meaningful steps to developing a stronger playforce with **5590 training attendances.**

Evaluations demonstrate that we continue to offer the best quality training with our **trainers being rated on average 4.9 out of 5** and the **content of our training 4.8 out of 5**.

This year we have had **5 learners advance** to their next level of Playwork training with **another 5 planned**.



An increase in the number of Higher apprentices demonstrates how we are not only supporting clubs to get Playworkers qualified for compliance with the National Minimum Standards, but also working to enhanced quality with in the sector.

Apprenticeships

This year, under our Welsh Government funded **Work Based Learning Programme,** we have worked with **103 Apprentices from Level 2 - 5.** The impact of having the additional available through our contract with **Cambrian Training Company (CTC)** is that this year any Playwork who has requested a course has been able to be offered a space, and whilst not all spaces have been accepted the opportunities have been there.

With no new funding for WBL starts from Pembrokeshire College and ACT, we delivered a run-down contract to the value of our Learners Carrying over. Fortunately, thanks to our positive partnership with CTC, we were able to support the application for additional funding, which helped us build the opportunity for Playwork starts.

Quality Planning sees us strive to find new ways to enhance the training we offer. This year we created a new ILP with greater focus on learner engagement and consultation as well as introducing a soft skills module that builds personal development outside of the Playwork qualification and also promoted learners to develop their Welsh Skills.

Qualifications claimed

This year has seen significant professional development and achievement within the sector, seeing the highest number of qualifications claims in a 12 month period. We **set the target of 500 qualifications** claimed and this was not only achieved but **exceeded attaining 123%** of the target **claiming 615 qualifications**. With a sector that is struggling with recruitment and retention the volume of newly qualified Playworkers will support the survival of the sector. (A large majority of qualifications claimed was from our PFS project which is reported separately)



Courses commissioned

We have continued to work closely with Local authorities and other partners to offer additional training. Courses we have been commissioned to deliver this year include:

- **Introduction to Playwork** – A non accredited, practical and fun course that helps those who work with children understand how they can use more of a Playwork approach.

Delivered in two Local Authorities to non early years staff to gain a better understanding of playwork and better meet their Play sufficiency duty. Also to a People Speak up - a community project- to support staff and those in the local community to be more playful.

- **Agored Level 1 Award in Playwork** – An accredited interactive course delivered over 2 days.

Delivered for Torfaen Play, supporting them to get more volunteers aware of Playwork and how to implement this in practice. Also in Newport, to increase interest in Playwork and for Caerphilly Council, for those working in the county to enhance their understanding of a Playwork approach.

- **Agored Level 2 Award in Playwork Practice**

Delivered for People Speak Out to support their Play team to deliver holiday schemes, and Merthyr Tydfil to enhance their skills and scope to work with children. Merthyr Tydfil have also purchased an Agored Level 2 Certificate for the participants from the award to progress.

We have been successful in a Progress For Success tender to deliver this qualification for 108 learners, which will commence next year.

- **Safeguarding** – ensuring that Playworkers have the fundamental knowledge that they need to know to keep children and themselves safe, this includes the signs and symptoms, of abuse, action to take when you suspect abuse and procedures under national and local guidelines. The safeguarding course is in line with the Safeguarding Training Standards at level B.

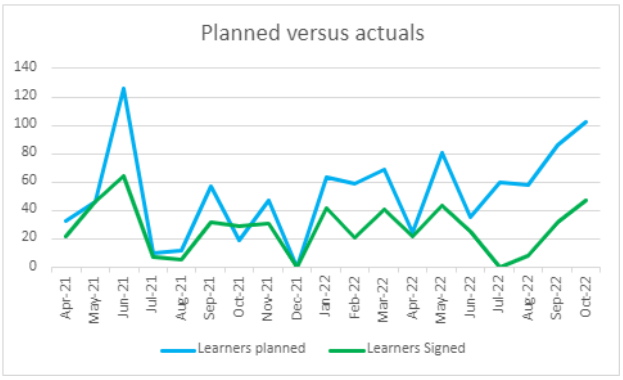
We continued to deliver through our contract with Carmarthenshire, the course has also been made available to clubs to purchase.

Progress For Success

Our continued delivery of the Progress for Success Programme offering access to funded training, in Level 3 Award in Transition to Playwork, enabled learners with the relevant Early Years qualification to become a fully qualified Playworker, meeting the requirements of the NMS. Within the 6 Lots awarded there was an overall target of 927 learners. This figure was broken down as follows:

Lot no	County	Learners	
		Target	Achieved
1	Anglesey, Gwynedd, Conwy and Denbighshire	189	74
2	Ceredigion	56	28
3	Pembrokeshire, Carmarthenshire, Swansea and Neath Port Talbot.	170	112
4	Bridgend, Rhondda Cynon Taf, Merthyr Tydfil, Caerphilly, Blaenau Gwent and Torfaen	197	119
5	Flintshire and Wrexham	180	56
7	Vale of Glamorgan, Cardiff, Newport and Monmouthshire	195	137
	Total	927	526

At the onset of the project, social media and professional contacts were used to promote the Level 3 Award in Transition to Playwork. Although at first our expression of interest forms seemed promising, we struggled to achieve the numbers of sign-ups we set out to enrol. The initial targets were met, or were close to being achieved but as the project progressed the gap between planned sign ups and actual became more prominent, as depicted in the chart below:



By the end of the project, we had signed up 637 learners. We managed to achieve an 83% achievement rate, with 526 learners qualifying.

Staff Professional Development

We upskilled our own staff by continuing to actively encourage staff's continued professional development. This also included senior staff and members of the training team continuing on the coaching course and undertaking supervision training to support positive management of staff and learners. We have also given staff the opportunity to complete Playwork level 3 for those who already have childcare qualifications. As part of our ongoing commitment to Wales Anti-Racist Action Plan, we have encouraged staff to engage in anti-racism training and this resulted in multiple applications to attend. As always Welsh language development continues to be a focus and applications to attend training were both welcomed and approved.

Additionally we have taken steps to achieve an organisation where all staff hold a Playwork Qualification, by holding a training day where playwork qualified staff could develop their skills and the remaining could achieve a Level 1 Award in Playwork. We also offered a further training opportunity for all staff in November where we focused on Safeguarding, Well-being, Welsh and Team work. Staff also attended online training that covered information on becoming a CIO and the Play cycle. With all the internal training combined we have 139 staff attendances.



Beyond the internal training that we offered the team, staff were also supported to access training from external sources. We received 57 requests to attend a training course that were all agreed.

What our learners told us

"I think the trainers were very calm and easy to listen to and were very good at bringing everybody back into the room after games and taught us all very well!" "The trainer has been very supportive, she made me feel very confident on the course and at ease."

"Fantastic enthusiastic and supportive trainers. Well experienced, understanding and approachable."

"Brilliant teacher and thoroughly went through the course, very approachable and knowledgeable."

"I absolutely loved this course and enjoyed learning so much about the playwork. It has completely changed my mind on how children play and we should let them play."

"I was apprehensive about online learning but have absolutely loved it"

Culture of Wales

Increased awareness of the rich and diverse heritage that is Wales, preserving the language, environment and heritage for future generations in a resilient more equal culture.

It is important to develop the understanding of culture in Wales and the Welsh language, taking pride in our active role in contributing, through our projects, to support the Childcare and Playwork sector, who are best placed to support the increase of Welsh in children outside of the school setting and supporting Welsh Government's vision of 1 million Welsh speakers by 2050.

Through funding received from Welsh Government, we have employed 2 dedicated Welsh Language Childcare Business Development Officers (WLCBDO's) to deliver our project entitled CYMell, which translates as 'motivate'. This project has:

- supported 23 settings to increase their use of Welsh and demonstrate their work towards the Active Offer with our Welsh Promise
- 15 have signed up to the Bronze level and 8 settings have signed up to the Silver level.
- identified 8 unregistered Welsh and bilingual Out of School Childcare settings to become Care Inspectorate Wales (CIW) registered of which 1 of those submitted their application for CIW registration in March 2023.
- engaged 2 Cylchoedd Meithrin to expand their existing settings to include both After School and Holiday Clubs.
- encouraged 1 setting that is currently registered with CIW as English to move to a bilingual or Welsh registration.
- enrolled 35 learners on Playwork level 2 and 3 training to increase the number of Welsh speaking individuals in Playwork, enabling them to achieve CIW registration, and support existing Cylchoedd Meithrin to extend to offer Out of School Childcare to children aged up to 12.

Work Welsh Project

As part of the CWLWM Work Welsh Project, Welsh Language Coordinators support settings on their Welsh language development journey by working in partnership with the National Centre for Learning Welsh (NCfLW) and using their bespoke Welsh language CAMAU course for the childcare, playwork and Early Years workforce. This course delivers practical online support sessions tailored to each setting and encourages learners to embark on their Welsh language journey.

6 case studies highlight the impact of the courses on learners and how they have embedded their learning into their daily practice. 25 ongoing support sessions were provided both in person and virtually through regular check-ins, links to resources, encouragement and useful posters based around themes for the setting to print and display, to ensure training influences practice as highlighted in this Case Study.

During the year, 186 learners enrolled across all Camau courses.

	Enrolled learners	Completed
Mynediad 1	8	7
Mynediad 2	3	4
Mynediad 3	2	1
Cwrs Chwarae 1	141	34
Cwrs Chwarae 2	5	1
Totals	186	47

Incidental Welsh use and confidence amongst our staff has increased, with regular use during meetings and in the office, and an increase of staff taking up training opportunities:

- 4 enrolled on Camau Play
- 1 enrolled on the hybrid Entry1 and 2 course where they attend a tutor led session once a week.
- The Chief Executive Officer successfully completed the Use Work Welsh Residential Course at Intermediate Level

Tutor feedback:
"Thank you, Jane, for your lovely contribution last week. It has been a privilege to have your company on the course. You were always smiling and contributing in such an enthusiastic way."

Cynnig Cymraeg

We proudly received approval from the Welsh Language Commissioner's office for our 'Cynnig Cymraeg – Welsh Offer' in June 2022.

The Welsh Language Commissioner's Hybu Team confirmed that our Welsh offer was already a high standard, however, having the action plan allowed us to focus on areas for improvement, continually reviewing and mapping our journey. All organisational staff are aware and continuously reminded of the importance of our Cynnig Cymraeg.

Clybiau Plant Cymru Kids' Clubs
Prosiect CYMell Project

Projects

Connecting and Supporting Out of School Childcare Clubs and Communities 2020-23



Our initial 3-year National Lottery Community Fund Project 'Connecting and Supporting Out of School Childcare Clubs and Communities' came to a close in 2023. Three Regional Childcare Business Development Officers across Wales worked with our Out of School Childcare Community to achieve:

- 98 individual action plans built on strengths;
- 2,003 business skills sessions improved governance and business skills;
- 45 registrations with Care Inspectorate Wales/The Childcare Offer/ Tax-Free Childcare improved quality and affordability;
- 44 network events and collaboration with others to support the sector; and
- 11 Case studies

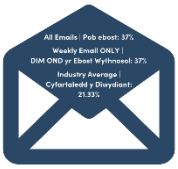
Our successful continuation funding application extends the project **to 2026**, thanks to National Lottery Community Fund and National Lottery players, to ensure communities in Wales are benefiting from quality, sustainable services with strong governance, supporting children to play and families and communities to prosper.

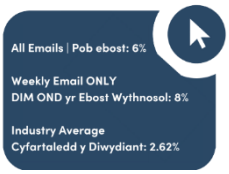
WCVA Third Sector Resilience Fund

Fundamental to the success of this project was employment of a Marketing and Communications Officer, who worked IT companies/experts to design and implement a new Customer Relationship Management (CRM). We also launched a members' portal, allowing them to easily manage their own data and us to improve services and streamline processes internally.

We met our Wellbeing goals of the fund by:

tailoring communications and ensure relevance. Tracking the open and click rates on our emails has allowed us to gain a better understanding of our members' habits. Whilst open rates only increased by 4%, analysis revealed that our open rate of 37% is considerably higher than UK average of 21.33%. Our click rates followed the upward trend and increased to 6%, compared to the UK average of 2.62%. We remain committed to enhancing the functionality of our website/portal, continuing to deliver targeted and relevant communications to our members, and awareness of the benefits of Out of School Childcare.





measuring hits on a parent/carer focused section of our new website,
We have made significant progress in improving our capabilities to measure hits on the parent/carer focused section of our new website, which will now enable us to effectively track and measure website interactions.

increasing our membership income. Interaction with our social media posts has increased as has membership **by 8% to 66%** of clubs.



Cynnydd mewn Aelodaeth
Increased Membership

sustain 80% of Clubs, we are pleased to report that while the pandemic and the cost of living crisis has continued to impact the sector, with the increased capacity for tailored support realised through this project, there has been a net

increase of 4 Out of School Childcare settings, however a net decrease of 18 clubs.

The Moondance Foundation



New Places grants awarded
Grantiau Lleoedd Newydd wedi'u dyfarnu

2 new provisions | darpariaethau newydd
78 afterschool club places | lleoedd mewn clybiau ôl-ysgol
4 holiday club places | lleoedd mewn clybiau gwyliau
8

Funding received through The Moondance Foundation allowed us to support both the sustainability and development of Out of School Childcare Clubs: New Places grants awarded have supported the opening of 2 new provisions offering a total of 78 after school club places and 48 holiday club places.

280 afterschool club places, 167 holiday club places and 16 weekend club places have been sustained through the awarding of 9 sustainability grants.



Sustainability grants awarded
Grantiau cynaliadwyedd wedi'u dyfarnu

280 afterschool club places | lleoedd mewn clybiau ôl-ysgol
167 holiday club places | lleoedd mewn clybiau gwyliau
16 weekend club places | lleoedd mewn clybiau penwythnos

All settings are CIW registered, allowing the parents to access financial support schemes such as Tax-Free Childcare, which is crucial in the current economic climate.

Settings were also supported to develop a greater understanding of the financial needs of their provision and with marketing to support improved attendance and sustainability.

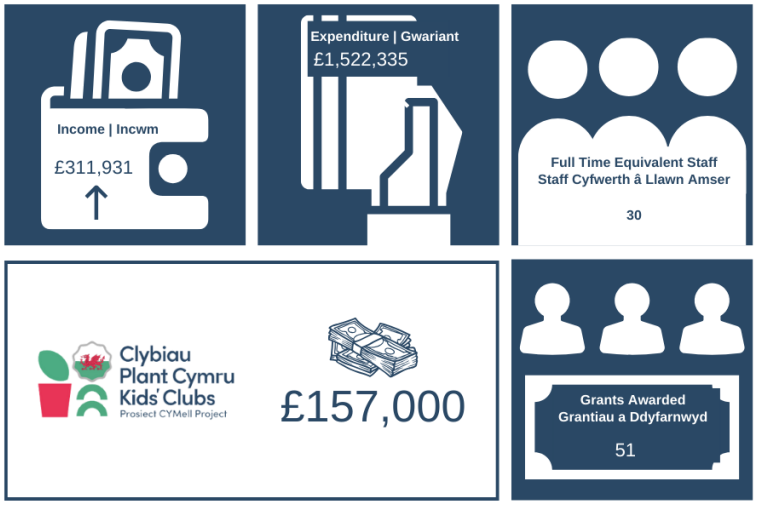
We were delighted to receive a further grant from The Moondance Foundation to continue to support the quality and sustainability of Out of School Childcare Clubs through funded membership for 2023-24 along with childcare and play sessions.

Finance

Income

Our income increased this year by £311,931 funded by a small increase in our Welsh Government – CWLWM and Apprenticeship funding. Our new Welsh Government funded CYMell project brought in £157,000, additionally we had some funding from Newport LA to support clubs in their county with training and sustainability which increased our income from Local Authorities by £22,000 .

A donation from Moondance of £103,000 to directly support clubs with membership, sustainability grants and latterly for an assisted places fund. Our income from our ongoing Progress for Success project has also increased by £87k.



Total income for the year has increased by 23% on the previous year's figures. All areas of income have increased significantly except for "Others" which decreased by 24% £3583.

Expenditure

Our expenditure has also increased by £ 122,042 (9%) to £1,522,335, year end 2023 expenditure is 90% (102%) of total income.

The number of fulltime equivalent staff has decreased this year to 28 (31) with an average number of staff over the year of 32.5 (33), this due to the restructure. Despite the decrease staff cost were up in the year, with a temporary increase in employers National Insurance contribution April – November, an NJC scale increase awarded in January and a one-off settlement. This increase in the number of staff is also reflected in the total staff costs expenditure amount (2022: 68%, 2021: 65%).

A total of £59,262 funding was awarded to clubs in Newport for Extra Hands and Sustainability. This was a total of 59 grants to Out of School Childcare Clubs (sustainability) and 31 extra hands grants awarded.

A total of £24,316 funding was awarded to clubs in Conwy for Extra Hands and Sustainability. This was a total of 1 grant to Out of School Childcare Clubs (New places) and 10 extra hands grants awarded.

A new grant fund for this year was received from the Moondance Foundation with a total expenditure of £20,500 (9 Sustainability, £13,500, 2 New places, £7,000)

Our unrestricted reserves remain at a similar level to last year, restricted funds however have increased due to the grants held for expenditure in the new year. The surplus in 22-23 has increased the Total funds by £163,713 an increase of 51%

Our assets have increased both fixed due to the purchase of our CRM which we capitalised and a purchase of some new computer equipment and current due to increased debtors at the year end.

RISKS

As we are dependent on certain income sources, this is one of our principal risks. We receive funding from many different sources, and this causes uncertainty as we cannot be certain as to who will continue to fund us. To mitigate this risk, we are identifying the sources of income that are our major dependencies and we are considering diversification plans and seeking funding from non-government sources.

Another of our principal risks is failure to achieve financial targets through budgeting or inadequate provision of funding. To mitigate this risk, we regularly monitor variances against the monthly budgets to ensure all cost centres are performing correctly. We are also making the managers of the cost centres aware of their position so they can implement any changes to make sure they are performing correctly.

The last of our three top risks is how the cash flow could impact operational activities. To ensure that this does not happen we ensure that adequate information along with monitoring and reporting is passed to the funder in a timely manner. This helps to ensure that our funders are happy with our results and that they continue to fund us.

The main factor that is likely to affect our financial performance and our position going forward relates back to funding. As our main income source is from Welsh Government – Cwlwm Grant, if they choose to discontinue this funding it would have a major impact on the running of the organisation as this funding contributes to our core costs. Many Local Authorities fund us through the Out of School Childcare Grant. Without this funding, we would not be able to continue the level of support we currently provide in their Local Authority Area. We can never be certain of this funding as it depends on the Local Authorities' budget year on year.

INVESTMENT POLICY

Our reduction in free reserves has resulted in a decrease in the investment income received over the last few years. With our reducing reserves, we will be unlikely to be able to continue to make investments which attract higher rates of interest.

On a daily basis, the current account balance is returned to a minimum balance, with the monies being transferred to a liquidity manager account, which gains an overnight investment return. Investment with one banking institution, whilst not best practice, enables us to keep banking costs down, which otherwise would offset any interest that might be gained.

RESERVES POLICY

It is the policy of the charity to aim to achieve unrestricted funds, which are not committed for designated purposes or invested in tangible fixed assets ("the free reserves") of at least two months of the resources expended in the main budget. The current Trustees are working towards three months reserves, as soon as is possible.

Reserves are held as the Charity is reliant on grant funding which in the main is restricted. Our unrestricted reserves allow the Trustees to keep money aside to protect against drops in income or allow it to take advantage of new opportunities.

Our total amount of unrestricted funds total £298,001. Due to an increase in our unrestricted funds, this has allowed us to introduce additional designated funds. These designated funds are: Core budget Contribution (£61,973), Maternity and Sickness Reserve Fund (£10,000), Membership services (£46,530) and Fixed Assets (£29,725). This leaves £118,938 as the organisation's free reserves.

Structure, Governance and Management

The company was incorporated under the name of Clybiau Plant Cymru Kids' Clubs Limited on 1 October 2001. The company is limited by guarantee, registered in England and Wales. Charitable status was obtained on 1 August 2002 under reference 1093260.

On 17 August 2005 the company passed a special resolution to amend the Memorandum of Association to include the power to provide indemnity insurance to cover the liability of the Trustees and the Articles of Association altered to open the membership to Out of School Childcare Clubs and an election procedure for the Board of Trustees.

On 26 September 2005, the company passed a Special Resolution to change its name to Clybiau Plant Cymru Kids' Clubs from Clybiau Plant Cymru Kids' Clubs Limited so that the Companies House and the Charity Commission names are the same.

The company was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In October 2018, at the Annual General Meeting, new Articles of Association were adopted by the company, which allowed Trustees to serve on the Board of Trustees for a period of 3 years continuously (previously each Trustee needed to be elected annually), and also for co-opted members to be elected at any time of the year.

Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected and can serve for a period of no more than three consecutive years at a time unless such persons last served as a trustee more than one year previously.

On 17 August 2005 a resolution was passed to alter the Memorandum and Articles of Association of Clybiau Plant Cymru Kids' Clubs in order to appoint 12 Trustees to the Board of Trustees from the Out of School Childcare Clubs full members.

12 Trustees are appointed through a series of 3 regional elections from the members, and with 3 co-options made by the outgoing Board, making 15 Trustees in all.

Such appointments are subject to confirmation by the members at the Annual General Meeting, and the Trustees when appointed serve until the end of the next Annual General Meeting.

The Trustees may co-opt to fill any vacancy at any time but such co-opted Trustees hold office only until the next Annual General Meeting.

Trustee Induction and Training

All of the Trustees are familiar with the practical work of running Out of School Childcare Clubs and, with the Board co-options, provide a broad skill mix which reflects the diversity of the membership.

Each Trustee undergoes a Criminal Record Check (now known as DBS Disclosure and Barring Service) when elected. Each Trustee is given on election a trustee role description, strategic plan, memorandum and articles of association, company handbook, annual report and financial statements.

Trustees are inducted in the overall work of the organisation, and the range of projects the organisation is involved with at a series of presentations made by project leaders at the Annual General Meeting and at Board meetings during the year. Trustees receive bi-monthly copies of the "Governance" magazine, essential information for effective trustees published by civilsociety.co.uk. Trustees are also alerted to trustee training which is available locally as and when it occurs from such organisations as the local County Voluntary Councils.

All members of the Board of Trustees give their time voluntarily and are able to claim out of pocket/incidental travel expenses to meetings at the normal Inland Revenue rate.

Organisational Structure

Out of School Childcare Clubs
Select a Board of Trustees



Board of Trustees / Directors (elected at AGM)
Strategic direction and policy decisions made by Board of Trustees at, no less than, 4 meetings per year which are always attended by Chief Executive Officer, Finance Manager and Administration Manager (who have no voting power)



Chief Executive Officer
Day to day management of the organisation is carried out by the Chief Executive Officer with support/advice from a Senior Team made up of a Finance Manager, 3 Regional Team Leaders, National Training Manager and Administration Manager.

There are 3 regional offices – in Cardiff, Colwyn Bay and Cross Hands. There are 3 Regional Managers who oversee and support development and support staff who work in counties. The National Training Manager oversees the trainers who are located in the regions in liaison with their Line Managers in North and West Wales. Trainers deliver the range of courses and provide support to individual students. Childcare Business Development Officers may also deliver some training, but they provide almost all the individual mentoring to Playworkers.

The Key Management Personnel of the organisation includes the Chief Executive Officer, Finance Manager, and Administration Manager.

Remuneration of all Staff, including that of Key Management Personnel, is aligned to the NJC scales, any increases are agreed at Board meetings. Job descriptions and roles are aligned to scale points and pay rates are set accordingly.

Reference and administrative details

Directors / Trustees:	Ms Amy Baugh	- resigned October 2022
	Louise Anne Touhig	
	Elizabeth Jane Davies	
	Delyth Angharad Jones	
	Samantha Maitland-Price	
	Janet Owen	
	Beryl Louise Blackmore	
	Esyllyt Anwyl Lord	Chairperson
	Angharad Sully-Williams	
	Lowri Heledd Misfud	- resigned October 2022
	Areatha Comanescu	- appointed 8 December 2022
Company Secretary:	Jane O'Toole	
Key management personnel:		
Chief Executive Officer:	Mrs L J O'Toole	
Finance Manager:	Ms N Devlin	
Registered office:	Bridge House, Station Road, Llanishen Cardiff CF14 5UW	
Auditors:	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw, Lime Tree Court, Cardiff Gate Business Park, Cardiff, CF23 8AB	
Bankers:	National Westminster plc 1 Taff Street, Pontypridd, Rhondda Cynon Taf CF37 4UU	
Registered company number:	4296436 (England and Wales)	
Registered charity number:	1093260	
Solicitors:	Darwin Gray Solicitor 9 Catherdral Road, Pontcanna, Cardiff, CF11 9HA Dolmans Solicitors Capital Tower, Greyfriars Road, Cardiff, CF10 3AG	

Statement of Trustees responsibilities

The trustees (who are also directors of Clybiau Plant Cymru Kids' Clubs for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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.

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

ON BEHALF OF THE BOARD/TRUSTEES



Dated: 22/09/2023

Esyllt Lord
Chair of Trustees

Independent Auditors' Report to the Trustees of Clybiau Plant Cymru Kids' Clubs

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).
In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception.

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

-the information given in the financial statements is inconsistent in any material respect with the trustees' report; or

-sufficient accounting records have not been kept; or

-the financial statements are not in agreement with the accounting records; or

-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services
Chartered Accountants
Statutory Auditor

9 October 2023

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

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

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total funds 2023 £	Total funds 2022 £
Income and endowments from:					
Donations and legacies	3	2,866	-	2,866	629
Charitable activities	4	-	1,671,367	1,671,367	1,358,793
Other trading activities	5	11,082	-	11,082	14,665
Investments	6	733	-	733	30
Total income and endowments		14,681	1,671,367	1,686,048	1,374,117
Expenditure on:					
Charitable activities	7	85,436	1,436,899	1,522,335	1,400,293
Total expenditure		85,436	1,436,899	1,522,335	1,400,293
Net income/(expenditure)	8	(70,755)	234,468	163,713	(26,176)
Transfers between funds	16,17	75,882	(75,882)	-	-
Net movement in funds		5,127	158,586	163,713	(26,176)
Reconciliation of Funds					
Total funds brought forward	16,17	292,874	30,271	323,145	349,321
Total funds carried forward	18	298,001	188,857	486,858	323,145

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 33 to 51 form part of these financial statements.

Balance Sheet

	Note	2023 £	2023 £	2022 £	2022 £
Fixed assets:					
Intangible assets	11		23,000		-
Tangible assets	12		38,112		29,725
			61,112		29,725
Current assets:					
Stock		-		8,542	
Debtors	13	283,789		145,047	
Cash at bank and in hand		316,753		319,844	
		600,542		473,433	
Liabilities:					
Creditors: Amounts falling due within one year	14	(152,041)		(155,082)	
Net current assets			448,501		318,351
Total assets less current liabilities			509,613		348,076
Creditors: Amounts falling due after more than one year	15		(22,755)		(24,931)
Net assets			486,858		323,145
The funds of the charity:					
Restricted income funds	16		188,857		30,271
Unrestricted income funds	17		298,001		292,874
Total charity funds			486,858		323,145

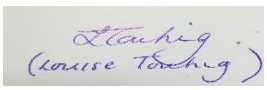
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

These financial statements were approved by the Board of Directors/Trustees on

Chairperson (Esyllt Lord)  Date 22/09/2023

Trustee (Louise Touhig)  Date 22/09/2023

The notes on pages 33 to 51 form part of these financial statements

Statement of Cash Flows

	Note	2023	2022
		£	£
Net cash provided by/(used in) operating activities	23	49,171	(83,344)
Cash flows from investing activities:			
Dividends, interest and rents from investments	6	733	30
Purchase of intangible assets	11	(27,360)	-
Purchase of property plant and equipment	12	(25,635)	(19,692)
Net cash used in investing activities		(52,262)	(19,662)
Cash flows from financing activities:			
Loan received	15	-	4,986
Net cash received from financing activities		-	4,986
Change in cash and cash equivalents in the reporting period	23	(3,091)	(98,020)
Cash and cash equivalents at the beginning of the reporting period	23	319,844	417,864
Cash and cash equivalents at the end of the reporting period	23	316,753	319,844

The notes on pages 33 to 51 form part of these financial statements.

Notes to the Financial Statements

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

Legal form and address

Clybiau Plant Cymru Kids' Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge House, Station Road, Llanishen, Cardiff, CF14 5UW.

Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

Going concern

The charity reported a net unrestricted inflow of £5,127 for the year. The company relies heavily on funding from the Welsh Government for its income. Should this source of income cease, it would have significant implications for the scale of operations of the company. The directors have prepared the financial statements on the going concern basis assuming that grants from the Welsh Government will continue to be forthcoming in the future. The charity is monitoring results on a frequent basis. The trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Funds held by the charity are either:
Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
Restricted funds – these are funds that 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. Where restricted funds received remain partly unspent, they are carried forward to the following period in restricted reserves.

Taxation

As a registered charity, Clybiau Plant Cymru Kids' Clubs is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1. ACCOUNTING POLICIES (continued)

Income recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Capital grants are credited to the statement of financial activities as and when receivable and depreciation charged is offset against the grant income, in a restricted fund.

Training and apprenticeship income is recognised in the period to which the service is provided based on the completion of the course by the learner.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Grants payable are payments made to third parties in furtherance of the charitable objects of the company. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attached to the grant is outside the control of the company.

Intangible assets

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

CRM System - 20% p.a. straight line basis

1. ACCOUNTING POLICIES (continued)

Fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases::

Furniture and fittings	-	25% p.a. straight line basis
Computer equipment	-	25% p.a. straight line basis

Stock

Stock represents stationery, printed material and other consumables and is valued at the lower of cost or net realisable value. Cost comprises direct materials and net realisable value is the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities..

Financial instruments

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

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

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

Basic financial assets

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

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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.

1. ACCOUNTING POLICIES (continued)

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within

one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

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

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pension

The charity has arranged a defined contribution pension scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity in the year and are allocated to unrestricted and restricted funds accordingly.

Operating leases

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Donations	2,866	-	2,866	629
	2,866	-	2,866	629

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2023 £	Total 2022 £
Grants and apprenticeships	-	1,671,367	1,671,367	1,358,793
	-	1,671,367	1,671,367	1,358,793

	Restricted Total 2023 £	Restricted Total 2022 £
Grants		
ACT level 2/3	6,532	29,695
ACT Level 5	3,280	19,139
ACT 2021/22	45,821	7,299
Apprenticeships 2018/19 L3 SEW	-	2,813
Apprenticeships 2018/19 WW	-	4,592
Apprenticeships Delivery Sessions	-	2,047
Caerphilly Training	1,000	-
Cambrian 2021/22	43,207	20,896
Cambrian 2022/23	26,196	-
Cambrian PFS EW & Valleys	11,375	12,298
Cambrian Training Apprenticeships	7,551	17,368
Carmarthenshire Training	2,415	-
Conwy Grants	24,320	24,688
Conwy OSG	45,161	46,109
Conwy Training	1,280	1,000
Conwy Webinar	-	200
CYMell	65,500	-
CYMell Training	58,000	-
CYMell grants	34,000	-
Flintshire OSG	7,250	7,000
Flintshire Training	-	200
Gwynedd County Borough Council – OSG	-	15,000
Merthyr Training	12,915	-
Monmouthshire County Council – Training	760	-
Moondance Foundation	103,603	-
Newport City Council – Grants	57,632	45,227
Newport City Council – OSG	59,575	57,685

4. INCOME FROM CHARITABLE ACTIVITIES (continued)

Grants (continued)	Restricted Total 2023 £	Restricted Total 2022 £
Newport City Council – Summer of Fun	20,800	11,920
Newport City Council – Training	2,000	-
People and Places	91,113	121,762
PFS East & West Wales extension	64,233	-
PFS WWV Ang,Gwy,Con,Denb	24,433	13,206
PFS EW Flint, Wrex	-	12,470
PFS EW VOG, Car, New, Mon	-	29,699
PFS Lot 5 – EW Flint, Wrex	9,659	-
PFS Lot 7 – EW, VOG,Car, New, Mon	41,120	-
PFS NW	368	11,325
PFS SEW	1,361	5,782
PFS WW	-	2,331
PFS WWV Bri,RCT,MT,Caer,BG,Tor	31,357	24,569
PFS WWV Ceredigion	7,681	4,671
PFS WWV Pem,Carm,Swan,NPT	29,419	18,338
Rhondda Cynon Taf – Training	-	9,500
Sheffield Institute of Training	550	-
Swansea	39,937	36,922
Tesco Centenary – SEW	-	7,500
Tesco Centenary – WW	-	5,000
Torfaen - PFS East Wales	3,521	4,871
Torfaen - PFS WW and Valleys	6,831	17,495
Torfaen Play Service	-	8,000
Torfaen Training - 20/21 - NW	626	11,817
Torfaen Training - 20/21 - SEW	7,590	10,215
WCVA – 3rd sector	-	14,959
Welsh Government – CWLWM Consortium Grant	639,108	633,185
Welsh Government – CWLWM Welsh Language Officer	30,000	30,000
Wrexham	2,287	-
	1,671,367	1,358,793

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2023 £	Total 2022 £
Training	5,595	5,595	4,545
Miscellaneous income	5,487	5,487	10,120
	11,082	11,082	14,665

6. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2023 £	Total 2022 £
Bank interest	733	733	30

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2023 Total £	2022 Total £
Training	29,421	-	564,898	-	594,319	564,628
Grants to clubs – see below	-	104,078	234,226	-	338,304	296,865
Development and support given to clubs	3,580	-	578,676	-	582,256	532,200
Auditors remuneration	-	-	-	7,456	7,456	6,600
	33,001	104,078	1,377,800	7,456	1,522,335	1,400,293

	Basis of Allocation	Training £	Grants made to clubs £	Development and support given to clubs £	2023 Total £	2022 Total £
Support costs						
Salaries and national insurance	Time	406,554	168,572	416,470	991,596	896,598
Pensions and health insurance	Time	27,943	11,586	28,624	68,153	54,910
National and regional office running costs	Time	121,542	50,395	124,506	296,443	284,705
Depreciation	Time	8,859	3,673	9,076	21,608	18,564
		564,898	234,226	578,676	1,377,800	1,254,777

7. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Restricted	Total 2023	Total 2022
	£	£	£
Grants payable			
Conwy County Borough Council	24,316	24,316	24,688
Newport City Council	59,262	59,262	58,865
Moondance Foundation	20,500	20,500	-
	104,078	104,078	83,553

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 112 grants were made (2022: 119), ranging in size from £157 to £4,500 (2022: £100 to £15,870).

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2023	2022
	£	£
Depreciation and amortisation – owned assets	21,608	18,564
Auditors remuneration:		
Audit fees	6,956	6,100
Accountancy fees	500	500
Operating leases	85,707	57,720

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2023	2022
	£	£
Wages and salaries	894,626	827,469
Social security costs	74,658	67,008
Pension costs	50,547	49,701
Medical insurance	6,712	5,209
	1,026,543	944,178

No employee was paid £60,000 or more during the year (2022: Nil).

Included in wages and salary costs above are redundancy and termination payments totalling £14,000 (2022: £nil).

There were no amounts outstanding in the current or prior year.

Transactions with Trustees

No trustees received remuneration or any other benefits during the year.

No trustees in the current or prior year were reimbursed expenses.

Key management personnel

The total benefits paid to key management personnel during the year were £123,950 (2022: £130,089).

10. STAFF NUMBERS

The average number of staff employed during the financial year amounted to:

	2023 No	2022 No
Managers	6	8
Development officers	9	8
Training officers	10	9
Administrators	8	8
	33	33

The average number of full time equivalent staff employed during the financial year amounted to:

	2023 No	2022 No
Managers	6	8
Development officers	8	7
Training officers	8	8
Administrators	8	7
	30	30

11. INTANGIBLE FIXED ASSETS

	CRM System £	Total £
Cost		
At 1 April 2022	-	-
Additions	27,360	27,360
At 31 March 2023	27,360	27,360
Depreciation		
At 1 April 2022	-	-
Amortisation for year	4,360	4,360
At 31 March 2023	4,360	4,360
Net book value		
At 31 March 2023	23,000	23,000
At 31 March 2022	-	-

12. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2022	19,968	78,050	98,018
Additions	-	25,635	25,635
At 31 March 2023	19,968	103,685	123,653
Depreciation			
At 1 April 2022	10,936	57,357	68,293
Charge for year	3,010	14,238	17,248
At 31 March 2023	13,946	71,595	85,541
Net book value			
At 31 March 2023	6,022	32,090	38,112
At 31 March 2022	9,032	20,693	29,725

13. DEBTORS

Amounts due within one year:	2023 £	2022 £
Trade debtors	269,167	36,307
Other debtors	-	204
Prepayments and accrued income	14,622	108,536
	283,789	145,047

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	40,842	89,755
Other creditors	9,442	13,962
Social security and other taxes	18,817	24,580
Accrued expenses	61,008	26,785
Deferred income	19,756	-
Loan	2,176	-
	152,041	155,082

Deferred income

	2023 £	2022 £
Balance brought forward	-	-
Income received	110,869	-
Income released	(91,113)	-
Balance carried forward	19,756	-

Deferred income relates to grant funding received from The National Lottery Community Fund covering the period April to May 2023.

15. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2023 £	2022 £
Loan	22,755	24,931
	22,755	24,931

The amounts due can be seen to be split over the following periods:

	2023 £	2022 £
Due less than 1 year	2,176	-
Due between 2-5 years	22,755	24,931
	24,931	24,931

16. RESTRICTED FUNDS

Restricted Funds	Sub-Note	Balance as at 1 April 2022	Income	Expenditure	Transfers	Balance as at 31 March 2023
		£	£	£	£	
Conwy	1	-	45,161	-45,165	4	-
Flintshire OSG	1	-	7,250	-7,955	705	-
Newport City Council	1	-	59,575	-56,640	-2,935	-
Swansea	1	-	39,937	-40,422	485	-
Wrexham	1	-	2,287	-1,952	-	335
Welsh Government CWLWM CYMell staff costs	3	-	65,500	-42,422	-23,000	78
Welsh Government CWLWM CYMell Training Grant	3	-	58,000	-6,764	-	51,236
Welsh Government CWLWM CYMell grants	3	-	34,000	-	23,000	57,000
Caerphilly Training	4	-	1,000	-450	-	550
Carmarthenshire Training	4	-	2,415	-2,095	-	320
Conwy Training 2022/23	4	-	1,280	-1,280	-	-
Merthyr Training	4	-	12,915	-2,707	-	10,208
Monmouth Training	4	-	760	-760	-	-
Newport City Council – Training	4	-	2,000	-2,000	-	-
Conwy Grants	5	-	24,320	-24,316	-4	-
Newport City Council – Grants	5	-	57,632	-60,567	2,935	-
Apprenticeships Delivery ACT	6	27,356	55,633	-72,331	0	10,658
Apprenticeships Delivery Sessions	6	-4,963	-	-	4,963	-
Cambrian Training Apprenticeships	6	16,974	88,329	-80,266	0	25,037
Apprenticeships Delivery Pembrokeshire College	6	28,422	20,297	-48,851	1,271	1,139
Welsh Government CWLWM Grant	7	-	639,108	-440,409	-198,699	-
Welsh Government CWLWM Welsh Language Officer	7	-	30,000	-30,000	-	-
PFS L2 App P3	8	-	-	-4,917	-	-4,917
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	-17,550	24,433	-27,191	20,308	-
PFS Lot 2 – Ceredigion	8	-5,750	7,681	-9,694	7,763	-
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	-16,591	29,419	-30,124	17,296	-
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	-24,191	31,357	-43,644	36,478	-
PFS Lot 5 – EW Flint, Wrex	8	-18,310	9,659	-23,942	32,593	-
PFS Lot 7 – EW VOG, Car, New, Mon	8	-21,071	41,120	-39,142	19,093	-
PFS East & West Wales extension	8	-	64,233	-41,100	-21,810	1,323
TNFL - People and Places	9	34,630	91,113	-120,229	-	5,514
Moondance Foundation	10	-	103,603	-73,777	-	29,826
Sheffield Institute of Education	11	-	550	-	-	550
WCVA – 3rd Sector	11	31,315	-	-34,987	3,672	-
Welsh Government Summer of Fun	11	-	20,800	-20,800	-	-
		30,271	1,671,367	-1,436,899	-75,882	188,857

*The negative balances relate to the carry forward of expenditure that will be funded post year end.

Note 1 Staff costs _ Children and Communities Grant

Funding to cover staff costs to support the Children and Communities Grant within the Local Authority. To help develop and sustain clubs offering them training on club development and policies.

Note 2 Assisted Places and Extra Hands Grants

Extra Hands grants provide full or part funding for one-to-one workers for children with special needs. Assisted Places grants provide for families unable to afford childcare fees. Clybiau Plant Cymru Kids' Clubs manages the application, assessment, payment, and monitoring processes for the award. The organisation's local Childcare Business Development Officers support clubs by advertising the grants, helping with applications, conducting monitoring and providing whatever other assistance is required. Assisted Places and Extra Hands grants are important to children, parents and clubs. Everyone recognises the entitlement of special needs children to support as well as the positive social and emotional benefits of inclusion for children with special needs and their peers. Grants are also necessary for clubs as most childcare clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. The grants are critical to parents who need respite, need to work, want to work or attend training.

Note 3 Welsh Government CWLWM CYMell grant

Through funding received from Welsh Government, we have employed Welsh Language Childcare Business Development Officers to deliver our project entitled CYMell. The project provides Playworker training and a grant fund to support Welsh Language settings to become registered

Note 4 Training

Funding to provide Playworker training courses, for Playworkers working or living within the Local Authority area to improve the skills of new and existing childcare workers in Out of School Childcare Clubs. Some courses are run as workshops in clubs with the children participating in the training workshop alongside the Playworkers.

Note 5 Development Grants

Development and sustainability grants to provide development, support and a key fund grant programme, which includes equipment, for Out of School Childcare Clubs. Setting up new Out of School Childcare Clubs, extending existing clubs.

Note 6 Apprenticeships

A work based learning project training participants in CACHE level 2,3 & 5 in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.

Note 7 Welsh Government – CWLWM Grant

Working together with the five leading childcare organisations in Wales, to deliver a bilingual integrated service that will ensure the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach.

Note 8 Progress for Success

Progress for Success Programme offering access to funded Playwork training, in Level 3 Award in Transition to Playwork, L2APP and P3

Note 9 TNFL - People and Places

National Lottery Community Fund Project 'Connecting and Supporting Out of School Childcare Clubs and Communities' project. Employing Childcare Business Development Officers across Wales to work to support our Out of School Childcare Community

Note 10 The Moondance Foundation

The Moondance Foundation allowed us to support both the sustainability and development of Out of School Childcare Clubs

Note 11 Other General Funds

Grants for one off funding for specific projects.

Restricted funds represent grants received for specific purposes. When the expenditure to which these grants relate is incurred it is charged to the fund in the Statement of Financial Activities.

Where an overspend occurred on a restricted fund, a transfer has been made from unrestricted funds to cover the overspend.

16. RESTRICTED FUNDS (continued)

Previous year

	Sub-Note	Balance as at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2022 £
ACT 2021/22	6	-	7,299	(4,638)	-	2,661
ACT Level 2/3	6	(4,435)	29,695	(14,990)	-	10,270
ACT SEW	6	3,817	19,139	(8,531)	-	14,425
Apprenticeships 2018/19 L3 SEW	6	(2,488)	2,813	(1,869)	1,544	-
Apprenticeships 2018/19 WW	6	(1,679)	4,592	(1,360)	(1,553)	-
Apprenticeships Delivery Sessions	6	270	2,047	(7,280)	-	(4,963)
Cambrian 2021/22	6	-	20,896	(7,251)	-	13,645
Cambrian Training Apprenticeships	86	(2,696)	29,666	(23,641)	-	3,329
Climate Action Boost	11	2,813	-	(2,813)	-	-
Conwy County Borough Council – Additional Transitional	4	554	-	(636)	82	-
Conwy	1	-	46,109	(46,385)	276	-
Conwy Grants	5	-	24,688	(24,688)	-	-
Conwy Webinar	4	-	200	(200)	-	-
Conwy Training 2021/22	4	-	1,000	(724)	(276)	-
Cwlwm	7	-	633,185	(593,475)	(39,710)	-
Early Years Wales – Healthy and Active	11	237	-	(237)	-	-
Flintshire OSG	1	-	7,000	(7,000)	-	-
Flintshire Training	4	840	200	(1,040)	-	-
Gwynedd County Borough Council	1	-	15,000	(15,039)	39	-
Neath Port Talbot Training Day	4	764	-	(764)	-	-
Newport City Council	1	-	57,685	(54,546)	(3,139)	-
Newport City Council – Early Years	1	(729)	-	729	-	-
Newport City Council – Grants	5	-	45,227	(48,366)	3,139	-
Newport City Council – Summer of fun	5	-	11,920	(11,920)	-	-
Newport City Council – Training	4	3,389	-	(3,706)	317	-
Newport City Council – Training 2020/21	4	83	-	(83)	-	-
People and places	9	33,500	121,762	(120,632)	-	34,630
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	(218)	13,206	(30,538)	-	(17,550)
PFS Lot 2 – Ceredigion	8	(218)	4,671	(10,203)	-	(5,750)
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	(218)	18,338	(34,711)	-	(16,591)
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	(218)	24,569	(48,542)	-	(24,191)
PFS Lot 5 – EW Flint, Wrex	8	(218)	12,470	(30,562)	-	(18,310)
PFS Lot 7 – EW VOG, Car, New, Mon	8	(218)	29,699	(50,552)	-	(21,071)
PFS NW	6	(643)	11,325	(7,274)	-	3,408
PFS SEW	6	(724)	5,782	(7,660)	-	(2,602)
PFS WW	6	(552)	2,331	(2,586)	807	-
Rhondda Cynon Taf – Training	4	-	9,500	(9,500)	-	-
Swansea	1	-	36,922	(37,491)	569	-
Tesco Bags of Help – Blaenau Gwent	11	708	-	(709)	-	-
Tesco Centenary – SEW	11	739	7,500	(8,239)	-	-
Tesco Centenary – WW	11	2,016	5,000	(7,017)	1	-
Torfaen Training - 2020/21 - NW	6	709	11,817	(5,676)	-	6,849
Torfaen Training - 2020/21 -SEW	6	(1,968)	10,215	(7,633)	-	614
Torfaen Play Service	6	-	8,000	-	-	8,000

16. RESTRICTED FUNDS (continued)

Previous year

	Sub-Note	Balance as at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2022 £
Torfaen - PFS WW and Valleys	6	393	17,495	(5,735)	-	12,153
Torfaen - PFS East Wales	6	819	4,871	(3,863)	(1,827)	-
WCVA – 3rd Sector	11	59,835	14,959	(43,479)	-	31,315
Welsh Language Officer	7	-	30,000	(30,000)	-	-
Welsh Water	11	151	-	(151)	-	-
		94,415	1,358,793	(1,383,206)	(39,731)	30,271

17. UNRESTRICTED FUNDS

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Designated Funds					
Budget Contribution	61,973	-	-	(61,973)	-
Maternity and Sickness Reserve Fund	10,000	-	(15,906)	15,906	10,000
IT Improvement Fund	-	-	-	54,906	54,906
Membership Services	46,530	-	-	(530)	46,000
Fixed and intangible assets	29,725	-	(21,608)	52,995	61,112
Big Lottery Fund Match Funding Contribution		-	-	7,045	7,045
	148,228	-	(37,514)	68,349	179,063
General Funds	144,646	14,681	(47,922)	7,533	118,938
	292,874	14,681	(85,436)	75,882	298,001

The **Budget Contribution Fund** represents money from the general reserve set aside to finance unrestricted expenditure in 2023-24.

The **Maternity and Sickness Reserve Fund** represents money set aside to cover any costs of maternity or sickness cover which arge over and above the budget for 2023-24.

The **IT Improvement Fund** represents monies set aside for future IT projects, this was expended in 2023-24.

The **Membership Services** fund represents monies set aside to provide free memberships in 2023-24.

The **Fixed assets** fund represents to the net book value of the charity's unrestricted fixed assets.

The **Big Lottery Fund Match Funding Contribution** represents the office costs relating to the project

17. UNRESTRICTED FUNDS (continued)

Previous year

	Balance at 1 April 2021	Income	Expenditure	Transfers	Balance at 31 March 2022
	£	£	£	£	£
Designated Funds					
Budget Contribution	61,973	-	-	-	61,973
Maternity and Sickness Reserve Fund	10,000	-	-	-	10,000
IT Improvement Fund	10,000	-	-	(10,000)	-
Membership Services	32,400	-	-	14,130	46,530
Fixed assets	28,597	-	-	1,128	29,725
	142,970	-	-	5,258	148,228
General Funds	111,936	15,324	(17,087)	34,473	144,646
	254,906	15,324	(17,087)	39,731	292,874

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances as at 31 March 2023 are represented by:				
Tangible Fixed Assets	-	61,112	-	61,112
Current Assets	293,734	117,951	188,857	600,542
Current Liabilities	(152,041)	-	-	(152,041)
Non-Current Liabilities	(22,755)	-	-	(22,755)
	118,938	179,063	188,857	486,858

Previous year

	Unrestricted funds	Designated funds	Restricted funds	Total
	£	£	£	£
Fund balances as at 31 March 2022 are represented by:				
Tangible Fixed Assets	-	29,725	-	29,725
Current Assets	324,659	118,503	30,271	473,433
Current Liabilities	(155,082)	-	-	(155,082)
Non-Current Liabilities	(24,931)	-	-	(24,931)
	144,646	148,228	30,271	323,145

19. FINANCIAL COMMITMENTS

At 31 March 2023, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2023	2022
	£	£
Expiring within one year	41,970	41,970
Expiring between two and five years inclusive	146,880	-
Expiring in more than five years	402	-
	182,252	41,970

20. RELATED PARTY TRANSACTIONS

The clubs of which J Jones (a trustee in recent years) are involved in running, received grants from the charity totalling £nil during the year (2022: £1,575). There were no outstanding balances at the year-end (2022: Nil).

21. SHARE CAPITAL

The company does not have a share capital, being limited by guarantee.

22. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £50,547 (2022: £49,701). Contributions outstanding at the year-end amounted to £6,948 (2022: £8,180).

23. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/ (expenditure) for the reporting period	163,713	(26,176)
Adjustments for:		
Depreciation and amortisation charges	21,608	18,564
Dividends, interest and rents from investments	(733)	(30)
Decrease in stocks	8,542	229
(Increase)/decrease in debtors	(138,742)	(122,591)
Increase/(decrease) in creditors	(5,217)	46,660
Net cash provided by/(used in) operating activities	49,171	(83,344)

Analysis of Cash and Cash Equivalents

Cash in hand	316,753	319,844
Total Cash and Cash Equivalents	316,753	319,844

Analysis of Net Debt

	At 1 April 2022	Cash-flows	As at 31 March 2023
	£	£	£

Cash	319,844	(3,091)	316,753
Loans falling due within one year	-	(2,176)	(2,176)
Loans falling due after more than one year	(24,931)	2,176	(22,755)
	294,913	(3,091)	291,822

24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2023 £
Income and endowments from:			
Donations and legacies	629	-	629
Charitable activities	-	1,358,793	1,358,793
Other trading activities	14,665	-	14,665
Investments	30	-	30
Total income and endowments	15,324	1,358,793	1,374,117
Expenditure on:			
Charitable activities	17,087	1,383,206	1,400,293
Total expenditure	17,087	1,383,206	1,400,293
Net income/(expenditure)	(1,763)	(24,413)	(26,176)
Transfers between funds	39,731	(39,731)	-
Net movement in funds	37,968	(64,144)	(26,176)
Reconciliation of Funds			
Total funds brought forward	254,906	94,415	349,321
Total funds carried forward	292,874	30,271	323,145

	2023		2022	
	£	£	£	£
Income				
Donations	2,866		629	
Revenue and apprenticeship grants	1,671,367		1,358,793	
Deposit account interest	733		30	
Training and sundry income	11,082		14,665	
		1,686,048		1,374,117
Charitable Expenditure				
Advertising and marketing	6,924		15,638	
Bank charges	922		1,044	
Club resources	3,580		5,194	
Computer costs	58,175		59,268	
Database costs	529		811	
Depreciation	21,608		18,564	
Grants	104,078		83,553	
Insurance	6,489		2,298	
Medical insurance	6,712		5,209	
National insurance	74,658		67,008	
Other staff costs	10,893		-	
Pensions	50,547		54,911	
Printing and stationery	9,811		4,000	
Professional fees	51,613		24,004	
Recruitment expenses	11,207		10,630	
Rent and utilities	68,694		67,519	
Repairs and maintenance	17,078		16,022	
Salaries	916,938		847,629	
Subscriptions	9,529		6,315	
Sundry expenses	2,987		3,331	
Telephone and postage	37,669		35,182	
Training and courses	29,421		50,170	
Travelling expenses	13,377		12,303	
Website	1,440		3,090	
Auditors' remuneration	7,456		6,600	
		1,522,335		1,400,293
Net surplus/(deficit) for the year		163,713		(26,176)

This page does not form part of the statutory financial statements

CLYBIAU PLANT CYMRU KIDS CLUBS

England & Wales - Charity number 1093260

Accounts

Clybiau Plant Cymru Kids’ Clubs

A company limited by Guarantee and Registered Charity

Annual report and financial Statements of the Board of Trustees

Year ending 31 March 2022

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Vision

A place where children play and communities prosper

Mission

to be the voice of Out of School Childcare Clubs in Wales, supporting children’s right to play and quality childcare that is sustainable, affordable and meets the needs of children, their families and communities.

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Chairpersons and Chief Executive Officers Report

A new year saw us launch our renewed vision, mission and strategic plan. A plan informed and developed from our work with clubs, that saw us working towards the goals set out by listening to what our clubs, members and staff have informed was required.

The year that again started and ended with restrictions, we saw the Out of School Childcare Sector continue to struggle. With parents continuing to work from home and juggle their childcare needs around their working day. Clubs on the whole revived but along with many closures we also saw new clubs opening, demonstrating the continued importance of the sector.

We submitted our priorities to the Children, Young People and Education Committee, also shared, during the year, the results of our State of the Sector survey to support Childcare Sufficiency Assessments, communicate vulnerability of the sector and to encourage schools to support clubs' re-opening.

Our staff continued to be resilient and welcomed the opportunity to be consulted on their future working arrangements, with a return to the office on an agile working basis agreed. This saw the organisation build on the support and wellbeing for all staff, whilst ensuring that our clubs, learners and funders were all at the forefront of everything that we do.

Continued partnership working, with both new and old relationships such as the Children's Commissioner for Wales' office, have flourished and strengthened; allowing the team at Clybiau Plant Cymru Kids' Club to consistently challenge what was needed by the sector to revive, enabling us to communicate this with those that need to appreciate the sector.

As in the previous year a lack of access to school premises to the childcare sector to allow them to revive remained an issue as did the use of unregulated childcare. Work on the revisions to the NMS and work on the Play review will seek to support the revival and survival of the registered childcare sector.

Our work for National Playday saw us hiding QR codes with street game ideas for all to find and enjoy, we worked closely with Rhondda Cynon Taff to provide 6 Summer of Fun events, once again promoting the importance of play for the children of Wales.

Work to promote the importance of the Out of School Childcare sector, Playwork as a career and the organisation was undertaken and 3 videos and communications were developed. Our Training team once again excelled in the External Quality Audits, demonstrating what value our training brings to the sector. This promotion was celebrated in our Out of School Childcare awards ceremony which celebrated achievements.

Looking forward to the new year we still see a need for sustainability support for settings, our ongoing projects and our new strategic goals will continue to improve the governance, sustainability, quality through training, and Welsh Language provision, and will ensure robust management and hopefully increased registration. The year will see us review our branding and logo, commence work on our new website and develop a CRM. The continued need for Playwork training that meets the need of the sector is vital to help the recruitment and retention crisis.

Our staff continue to be a source of pride for the Board of Trustees, continuing to demonstrate their passion for the sector the learners and acknowledging the support given to them in terms of their own health and wellbeing. Learning and development have been a key goal for all staff this year and this continues into the new year, supporting staff to continue to improve through learning will continue to reap the rewards for the sector.

As always our passion for the sector, listening to their voice and supporting their needs along with the wellbeing of staff continues to be at the forefront of everything we do.

Sam Maitland Price
Chair of the Board of Trustees

Jane O'Toole
Chief Executive Officer

Report of the Directors and Trustees

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2022, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This is the 21st annual report of the company.

Our vision, mission, values and objectives

Vision

A Wales where children play and communities prosper.

Mission

To be the voice of Out of School Childcare Clubs in Wales, supporting children's right to play and quality childcare that is sustainable, affordable and meets the needs of children, their families and communities.

Values

Champion - the Voice of the OSC sector and advocating for children's need/right to play, supporting a **healthier Wales**
Protect - ensuring that valued community provisions are supported to protect themselves through robust governance and strengthened sustainability so they can continue offering their valuable services, supporting a **prosperous Wales.** Ensuring children's rights are safeguarded through supporting OSC to register and meet the National Minimum Standards.
Collaborate - working with partners across CWLWM, LAs, WG, other funders and communities to provide the best support and development opportunities for the OSC sector, supporting accessible opportunities for all families and a **more equal Wales.**
Knowledge - providing sector specific business support, resources, CPD training and qualifications to support lifelong learning and enhancement of quality of provisions. Supporting the development of our own staff, Playworkers, managers, committees, children; including Welsh language development, supporting a **Wales of vibrant culture and thriving Welsh language.**
Communicate - ensuring our sector is kept informed; and ensuring WG/LAs are informed about key challenges and considerations relating to the Sector. Communicating the benefits of quality OSC provision to schools and communities, to support a **Wales of cohesive communities**.

Objectives and Activities

The aims for which the Charity is established are to:

- Promote the care and education of children in Out of School Childcare Clubs and to promote the provision of facilities for the play, recreation and other leisure time occupations of such children in the interest of social welfare with the objects of improving their conditions of life.
- Advance the education and training of persons providing such care and educational and recreational facilities.
- Conduct research into all aspects of the care, education and recreation of such children and to publish the useful results of such research.

The overlying principles which are employed to achieve our aims that set out how as a charity we further our legal purposes are through the following objectives:

- Support an affordable, accessible, quality Out of School Childcare Club in every community which wants one.
- Meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views.
- Provide quality support services, information and training for Out of School Childcare Clubs.
- Value the staff and volunteers and deal with them in an open and fair manner.
- Enable people within the organisation to have every opportunity for self-development and training and be a best practice employer.
- Work in partnership with other organisations to help us achieve our mission statement.

- Communicate the benefits of quality Out of School Childcare to schools, parents (working and otherwise), the Government and the public at large.

Review of the Year

Clybiau Plant Cymru Kids' Clubs' Board of Trustees are the only **Volunteers** engaged by the organisation and whilst their contribution is significant to the running of the organisation, their input and involvement is not material to the ability of the organisation to undertake any particular activity.

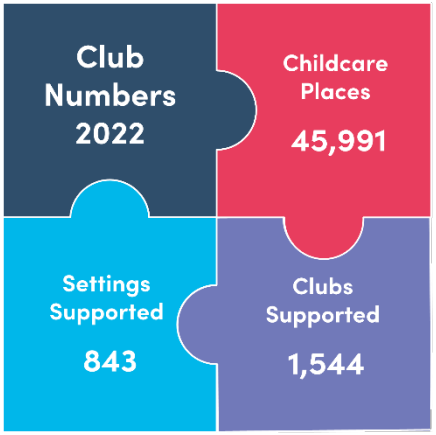
In delivering and planning activities for the year, the Trustees have considered the Charity Commission's guidance on **public benefit** and the overlying principles above are used to plan the organisations' activities.

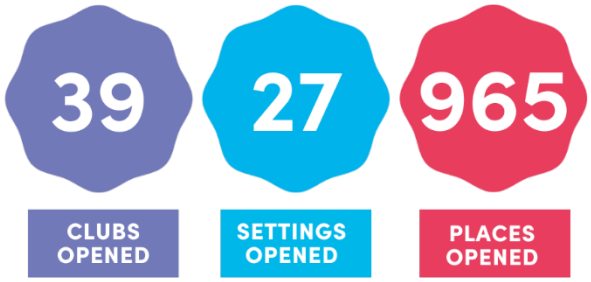
The aim and principles form a strategic plan which is agreed by the Board of Trustees. This Annual Report of the Board of Trustees identifies **achievements and benefits to the public** against these principles, this year we have set out our achievements and success against our strategic objectives:

At the Board of Trustees meetings, progress against targets is assessed and decisions taken to amend accordingly. This report outlines the work carried out in the past year, which fully reflects the purposes that the charity was set up to further: **Out of School Childcare in Wales.**

~

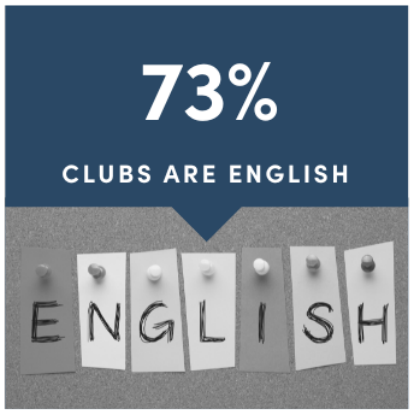
Whilst we see a similar overall number of clubs supported 1,544 (1,543 - 2021), the percentage that notified Care Inspectorate Wales (CIW) of closure due to Covid, remains high with 15% of clubs remaining closed at the end of the year. Places supported are 45,991 (45,541 2021) across the sector, with number of registered versus unregistered settings remaining unchanged at 87% v 13%. So it could be said that the sector has survived and is still trying to do so, with some settings having reported an increase in the number of places they offer, however we see from our state of the sector survey that take-up of places is reduced and clubs are on the whole suffering from parents continuing to juggle their work and doing so from home.





Language

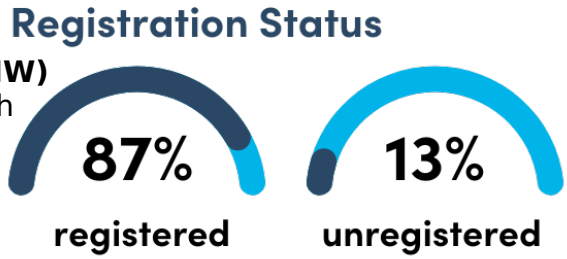


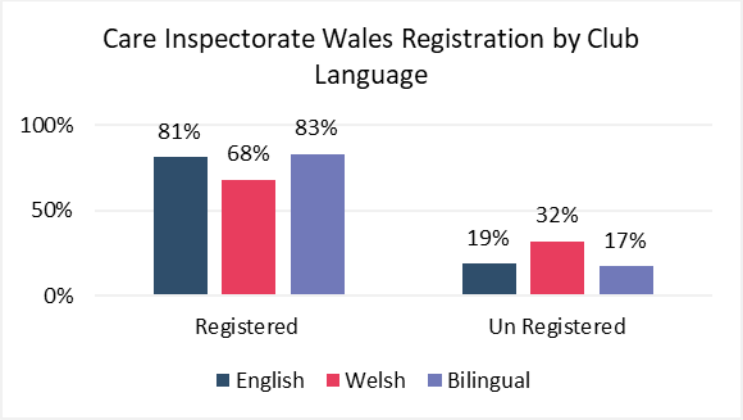




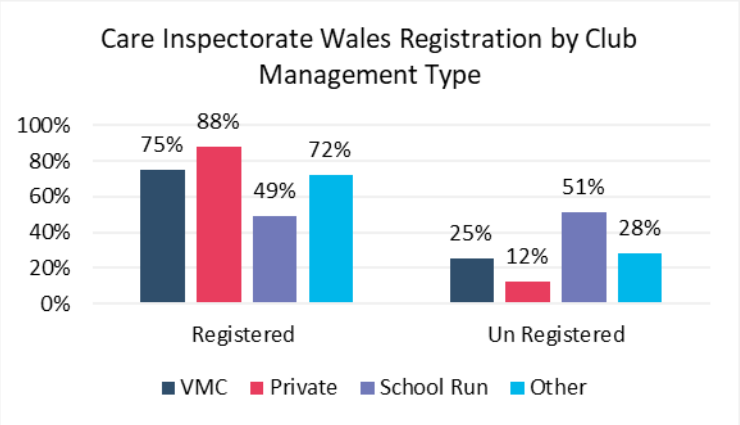
It is encouraging to see an increase in the percentage of clubs that run through the medium of Welsh and although the number of clubs has decreased in all club language categories Welsh clubs appear to have been slightly more resilient, with a move from those reporting to be bilingual to Welsh medium delivery.

The percentage of **Care Inspectorate Wales (CIW) registered** clubs remains the same as last year with 87% registered versus 13% not registered.





We have seen a small improvement in the number of Welsh medium clubs that are unregistered reducing to 32% (36%), the percentage of unregistered English clubs has increased 19% (17%).

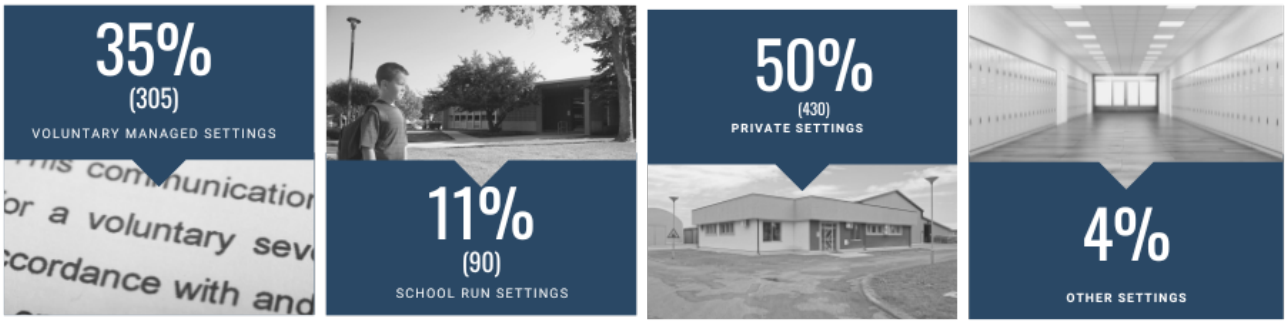


There has also been an increase in the percentage of school run clubs that are running unregistered, with the percentage of voluntary, private or other management types run clubs retaining or increasing their percentages and thus more being registered.

Whilst work to improve the number of voluntary managed unregistered clubs has seen an improvement over the year, more work needs to be done around school based settings and those run through the medium of Welsh in the new year. Welsh medium settings continue to be most likely to be unregistered with 32% (36% 2022)

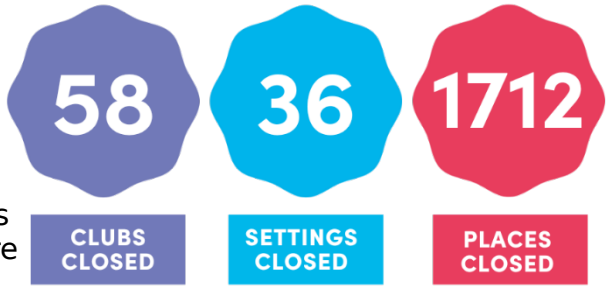
Club Management

The Management type of clubs remains similar to that of the previous year with VMC 35% (36% 2021) School 11% (10% 2021), Private 50% (50% 2021) and Other 4% (4% 2021).

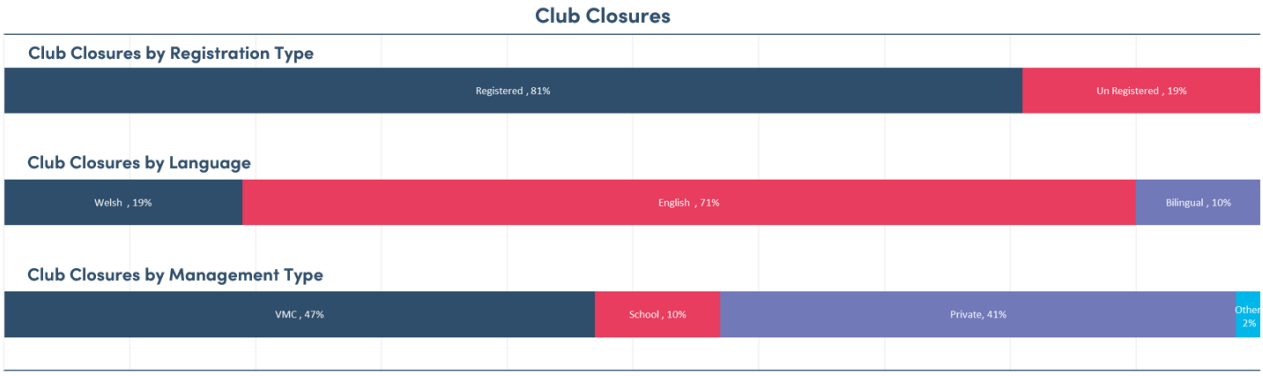


Club Closures

We can see that of the clubs that closed 81% (84% 2021) were registered clubs 19% (16% 2021) unregistered, which remains mostly in line with the previous year and correlates with percentages of registered settings overall but demonstrates that registered clubs have been slightly more resilient.



The highest percentage of closures by Management type were voluntary 47%, with Privately managed at 41%. 71% of closures were English medium and 81% were registered settings.



Wellbeing

The wellbeing of our staff, clubs, Playworkers and learners is at the forefront of all that we do. We established a wellbeing group for internal staff, organising various activities; for example quizzes, exercise support, virtual chats and raised £795 for Young Minds #WalkThisMay, encouraging staff to volunteer and exercise through various Covid restrictions and whilst working from home. We held fortnightly All Wales updates with additional training to build internal staff skills such as on good nutrition. We also identified wellbeing champions and events such as our foraging day; 'Well Now in a Minute' channel for wellbeing ideas; Perkbox wellness hub along with social media messaging/resources. Our Mental Health Champions' staff survey continues to inform future practice.

In terms of the Out of School Childcare staff and management, in addition to weekly bulletins providing important updates and resources, we delivered monthly 'Clwb Hwb' discussions enabling staff and management of settings to network and discuss challenges and solutions, recognised Playwork graduates/clubs/champions at our Out of School Awards Ceremony, promoted wellbeing awareness days, used Trustee Week to highlight and show gratitude for the work and support for volunteers. Our Autumn edition of Y Bont focused on resilience: and included articles on staff resilience, resilient adolescents, wellbeing groups/champions, healing in nature, autumn activities and modern play deprivation. We also developed a 'staffing' themed Y Bont with articles on: effective team meetings; staff retention; staff morale; safe recruitment; inclusive workplaces and in spring a newsletter on Equality, Diversity, Inclusion

As an organisation, throughout the year we followed guidance as we transitioned slowly back to the office on an agile basis. Consulting with staff and ensuring that everyone stayed safe and healthy, staff welcomed the return to the office and the opportunity to collaborate, supporting staff well-being and resilience.

Our effective delivery mechanisms continued to support the sector; its Management, Playworkers and our Learners.

Through our effective communications and the introduction of a Marketing and Communications Officer our clubs were able to receive timely communications, concentrating information to a weekly bulletin.

We continued to support our clubs, contacting them with check in calls and emails. We sought the status of clubs early in the year through a survey and conducted an annual parents and carers survey which delivered a picture of the State of the Sector and how the use of childcare had changed during the pandemic. Our resources and workplans were developed in response to the findings of the report and this helped us to review and update our strategic priorities ensuring that we were working on the things most needed by the sector.

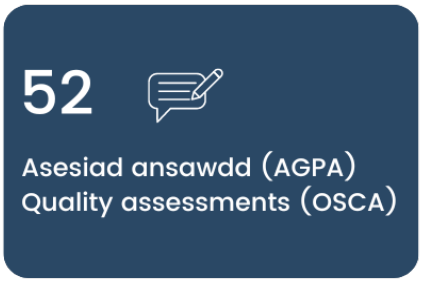
Through constant dialogue with Settings, we determined what support our community most needed. Business skills sessions and network events were delivered online, and we developed **over 139 new resources**, guidance and templates in response.

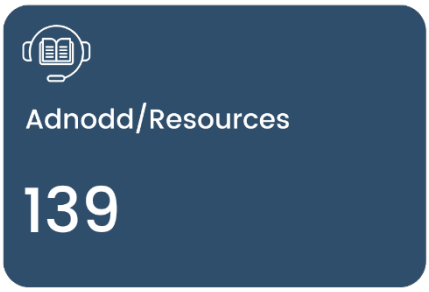
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Governance

Within our Strategic Goal of Governance, we build strong ***child focussed*** governance with ***incorporated*** organisations, providing sustainable and quality play and care for children, families and communities.

52 Out of School Childcare Assessments (OSCA) were completed this year allowing clubs to holistically reflect on their childcare service and develop action plans to continuously improve. Collectively, OSCAs also helped us identify common support needs and utilising this feedback informed our 139 new and updated bilingual resources, templates and guidance, addressing the themes of e.g.: private and voluntary governance structures, licenses, risk assessments, funding and financial systems; marketing; Covid specific support; Care Inspectorate Wales registration





Business/committee skills/webinars



Our Childcare Business Development Officers have continued to facilitate 1,419 business skills attendances throughout the year mostly remotely (telephone, email and video calls) due to restrictions. These sessions have responded directly to challenges identified by the settings themselves, and have covered a host of topics including governance, business planning, policy writing, record keeping, marketing, financial planning and funding.

Policies, procedures and resources

Clubs with a comprehensive set of child focussed and club led policies and procedures in place also help improve settings adopt a systematic approach to their business, ensuring they meet regulations and guidance as well as putting children at the heart of what they do. Some of the policies/resources we updated or developed this year included: insurance considerations, governance packages, incorporation, Covid-19 templates, Use It or Lose It, Top Tips for Quality of Care Review, Licenses ,End to furlough, Risk Assessments, Limited Companies; a multilingual welcome poster and a marketing pack with social media assets,.

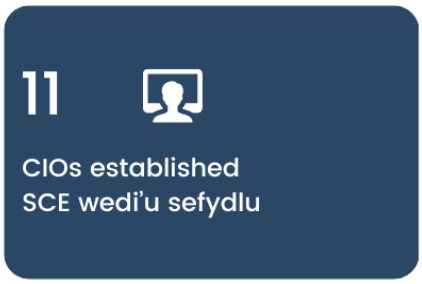
We have also been developing **tools and resources to involve children more in the policies and governance of their own club** and help settings promote Children's Rights using the Children's Commissioner for Wales' right of the month approach.

Incorporation/Legal Forms

Out of School Childcare Clubs in Wales are provided by a range of governance structures e.g. voluntary, private, with various legal forms. Our strategy favours legal formats which incorporate clubs with strong governance providing sustainable and quality play and care for children, families and communities. The Covid-19 pandemic has highlighted to many Out of School Childcare Clubs, the importance of improved governance and we continue to receive enquiries from Out of School Childcare seeking to review and improve it.

We have developed governance resource packages for both private and voluntary run Out of School Clubs and delivered and recorded Committee Responsibilities and Protecting Liability webinars and associated resources. Early in the new year, we will be launching bite sized information social media 'How to….' Videos, starting with a series to support committees.

We have supported 11 clubs to achieve **Charitable Incorporated Organisation (CIO) registration with the Charity Commission (limiting volunteers' liability), with a further 8 working towards.** To support learning and development for our Childcare Business Development Officers and to ensure we provide knowledgeable guidance to **private providers**, they received training on incorporation, focused on private providers.



We celebrated club committees, other volunteers and our own Board of Trustees in **Trustee Week and Welsh Charities Week** and will highlight and support their contribution on an ongoing basis and during **Volunteers Week and Small Charities Week** in June 2022.

Fairer Governance/celebrating diversity

We received race equality training (Alexis Consulting) to develop our own Anti-Racist Action Plan. Our Y Bont newsletter: Equality, Diversity, Inclusion (Spring 2022) included a 10 ways resource on how to promote diversity for the next generation, racial microaggressions, 10 ways to help your setting recognise and celebrate cultural diversity, transgender and neurodiversity awareness. Our multilingual 'Welcome' poster

was updated and relaunched using a language of the month approach on social media and weekly bulletins. We also contributed to Cwlwm's anti-racist enewsletter and delivered a race equality workshop for clubs (Alexis Consulting) with club resources. Race equality training for Playworkers will continue in the new year along with bespoke training for our Board of Trustees.

Clybiau Plant Cymru Kids' Clubs staff and clubs also benefited from transgender awareness and neurodiversity training. An 'All About Me' (one page profile) for older children and a 10 ways series to support ALN is being developed.

The Pilotlight project drew to a conclusion with the Chief Executive Officer supported to help the organisation to become more efficient, effective and sustainable.

The Board met 5 times online during the Covid-19 pandemic, including for our Annual General Meeting, successfully achieving effective meetings by adapting to this new way of working. We will continue to build on the foundations of quality within the organisation and will progress with an accreditation in the next financial year. Roles and descriptions were developed for Marketing and Communications officer and a Treasurer.

Our partnership working throughout the year strengthened with an increased focus by all partners on working to support the childcare sector survive. Our **CWLWM** – (Childcare in Wales Learning and Working Mutually) partnership, which in previous years had worked effectively, flourished and the advent of online meetings made collaboration easier and more effective. A new Cwlwm website was also launched. This move to online made our work supporting Welsh Government and the reviewing drafts of advice and guidance relating to Covid-19 pandemic, as did our collaboration with **AWARE** - All Wales Representatives of EYDCP's, **CIW** - Care Inspectorate Wales, **SCW** Social Care Wales, **PETC Wales** – Play Education and Training Wales, **QSAG** (Qualifications Strategic Advisory Group.). We also organised termly discussion webinars with our local authority childcare colleagues to share information and discuss how we could work together to best support the Out of School Childcare sector across Wales. A new working relationship with the Children's Commissioner for Wales' office saw us develop resources to complement their Children's Rights calendar.

Being members of these partnerships has allowed us to represent the voice of the Out of School Childcare sector, to feed into the work of Welsh Government and deliver updates and developments to keep the sector informed.

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Sustainability

Within our Strategic Goal of Sustainability, we strive for high engagement with our activities and income to support our growth. We also endeavor to have a sustainable Out of School Childcare Sector in Wales that is affordable, valued and able to support children, their families and communities to prosper.

Membership

Through additional funding received, we have been able to offer free membership to all Out of School Childcare Clubs during 2021-22, achieving 58% of clubs in membership (2020-21: 49%).



“Always helpful, always positive and always there!”
“These past 2 years have been hugely difficult for us and Clybiau plant has been there for us providing so much support along the way. Policy templates, guidelines, zoom calls, weekly bulletins and so much more has been invaluable during these Covid times. You have been a voice for the Childcare sector working on our behalf which we are extremely grateful for.”

Care Inspectorate Wales registration

During 2021-22 we have supported 9 settings to achieve registration with Care Inspectorate Wales, and continue to support 13 settings that are working towards

registration. Registration supports affordability (through access to financial schemes), quality (through regulation) and sustainability.

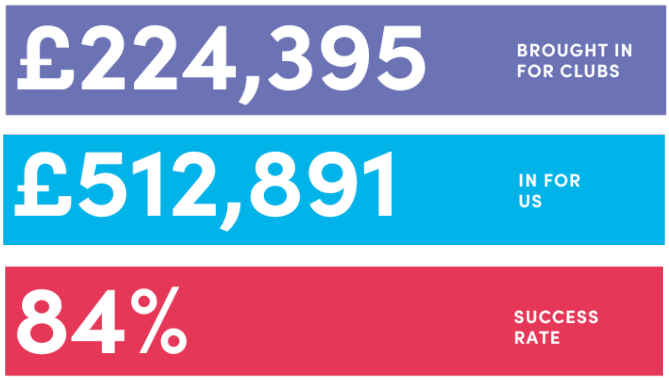


During the year we promoted the benefits of registration with Care Inspectorate Wales, working with Cwlwm partners to adapt the flyers aimed at settings, schools and parents and disseminating a registration focused Cwlwm newsletter. We worked with Welsh Government and local authorities to promote the benefits of using registered childcare for the delivery of other programmes e.g. Summer of Fun, Playworks Holiday Project.

We will continue promoting registration, addressing barriers and supporting settings to register moving forward, with additional attention and strategies implemented in relation to settings that have been identified as less likely to be registered (e.g. Welsh medium and school based).

Financial Support

With funding for our Childcare Business Development Officers from select local authorities, the National Lottery and Welsh Government, we were able to support settings to successfully apply for £224,394.81. During the year we made multiple applications, totalling £608,082 with a success rate of 84% which saw us bring in £512,891.



We continued to address the need for robust financial systems within clubs through delivery of financial process webinars, development of additional financial record keeping templates in Stepping Out, collaboration with Cwlwm partners to develop a 'Top Tips for Funding Applications' resource and promotion of other financial resources available to member clubs.

We supported children with additional needs to access provision in Conwy and Newport through Extra Hands funding (provided through the Children and

We supported children with additional needs to access provision in Conwy and Newport through Extra Hands funding (provided through the Children and Communities Grant), with 26 children (25 families) supported to access a total of 1,583 sessions across both local authorities.

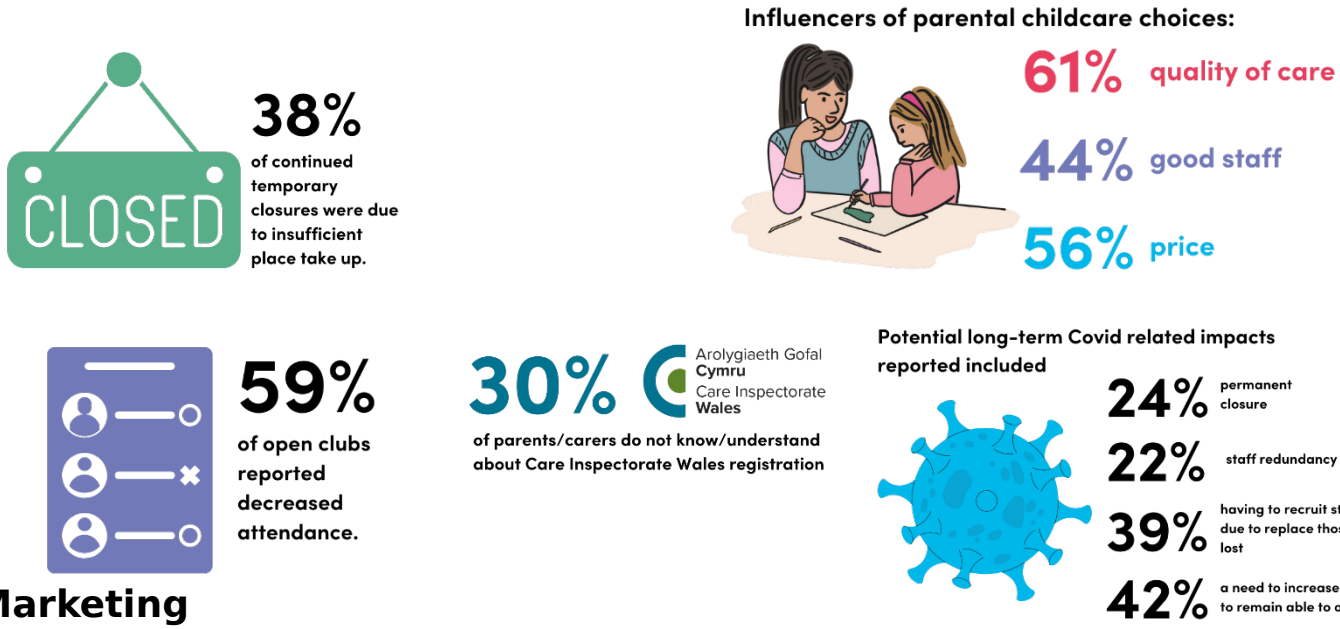
Communities Grant), with 26 children (25 families) supported to access a total of 1,583 sessions across both local authorities.

State of the Sector Surveys

During the Summer term of 2021, Clybiau Plant Cymru Kids' Clubs conducted 2 National surveys; one with the Out of School Childcare Sector pan Wales (43% settings responded) and one with parents/carers in relation to all types of childcare (2,050 responses).
The full report, which was widely circulated, can be found here.
Key findings included:

- 38% of continued temporary closures were due to insufficient place take up.
- 59% of open clubs reported decreased attendance.
- Potential long-term Covid related impacts reported included permanent closure (24%), staff redundancy (22%), having to recruit staff due to replace those lost (39%) or a need to increase fees to remain able to open (42%).
- 30% of parents/carers do not know/understand about Care Inspectorate Wales registration, highlighting a need to effectively market the benefits of registration on a National level and local level
- 61% quality of care, 44% good staff and 56% price (indicating a need to focus on messaging that supports this within marketing, and a need to ensure that clubs are affordable).

These findings have informed our work to support the sector and will continue to do so going forward.



Marketing

We have worked to strengthen our own profile, increasing awareness of our support to maximise the reach and impact of our activities. Our newly employed Marketing and Communications Officer, funded through WCVA, has transformed our marketing strategy and social media presence. Our weekly bulletin emails continue to be well received by member clubs.

We have continued with our ‘Use it or Lose it’ messaging, using social media to reach parents/carers to encourage usage and support of Out of School Childcare Clubs. In Spring 2022 we launched our new “Marketing Made Easy” pack to support clubs to effectively market their services, job vacancies and to encourage their communities to engage with what they have to offer.

We have also worked with filmmakers from Cinemerse and a number of clubs across Wales to develop 3 videos that will be finalised and launched in 2022-23. The videos focus on the benefits of using Out of School Childcare; encouraging more people into the playwork workforce, and informing clubs and the public about the support available through Clybiau Plant Cymru Kids’ Clubs.

Clwb Hwbs

During the year, 10 Clwb Hwbs have been held with 57 people in attendance, where we have facilitated discussions on topics ranging from social media usage to the environment.



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Training

A strategic goal that recognises the important for a qualified and knowledgeable workforce to enable the sector to survive and thrive. It is the aim of Clybiau Plant Cymru Kids' Clubs to support the professionalisation of Playworkers; ensuring that they have the training they needed to provide quality self-directed play provision for children across Wales.

As we entered April 2021, there was an expectation that this year was set to be one of the busiest the Training Team have experienced. Having cultivated new skills relating to online delivery, the team were tasked with not only delivering apprentices but also the Award in Transition to Playwork; under new acquired Progress for Success funding. The increased number of learners necessitated the need to grow the team, and to add administration staff.

In addition to expanding the Training Team there was also the need to look at the roles of those involved in delivery. Two existing Training Officers shifted solely to the delivery of apprenticeships so they could take higher learner numbers, whilst subcontractors were engaged to further support additional delivery.

Delivery of qualifications was not the only significant commitment undertaken by the Training Team. In partnership with NCFE, Play Wales, Play Board Northern Ireland and Meynell Walters, we consulted on the rewrite of the Level 3 Award in Transition to Playwork, the Level 2 Diploma in Playwork and the Level 3 Diploma in Playwork. Attending regular meetings to consult on the content of the qualifications, the voice of the Out of School Childcare sector in Wales was championed and care was taken to ensure the qualifications met the needs of the sector.

The new Award in Transition to Playwork launched in June 2022, with this came the need to rewrite both the resources and delivery plans for the qualification. During the initial stages of the new qualification, reflection meetings were held by the team to ensure that the new content met both the needs of the Learners and the needs of the qualification.

Progress for Success (PFS)

Having been awarded the funding under Progress for Success in 20/21, cohorts were established originally in regional lots and then later in inclusive cohorts across Wales. In total 321 learners were signed up. Whilst some of these courses continue, we have also claimed 103 qualifications. Many challenges have been experienced; from the changeover of the qualification, to learners experiencing personal problems, the Training Team have worked hard to support, learners to achieve.

Apprenticeships

This year we have seen a growth in funding from ACT and Cambrian Training Company (CTC) to deliver apprenticeships in Playwork. We also continued with delivery through Progress for Success - Apprenticeships funding from CTC, this project that was in the second year of the 3 year project. We also continued our successful contract with Torfaen Training which in August 2021 transferred to Pembrokeshire college. We were able to expedite a significant number of learners on our expression of interest list to have their training needs met, meaning that 26 Learners were signed up across Wales. We have seen 25 apprentices achieve this year, these learners along with those continuing into the next year were supported through a new differentiated training sessions online. Utilising Zoom for delivery of group training sessions, learners responded well with 295 attendances.

Support

In addition to the online delivery offered to learners, there has been a continued focus on personalised learning. To ensure that learner's needs are met the Training Officers have completed 981 individual training visits; this consisted of assessments, planned tuition and on demand support sessions. Training visits are up this year from the previous year. increasing from 837 in 2021.

Qualifications Claimed

With the addition of the PFS contract for the Award in Transition to Playwork we expected there to be be high levels of achievement. We were optimistic with a target of 500, but due to the changing circumstances of qualifications this was not achievable. We did however see, is a significant increase in qualifications claimed from the previous year with 172 claims. These claims consisted of:

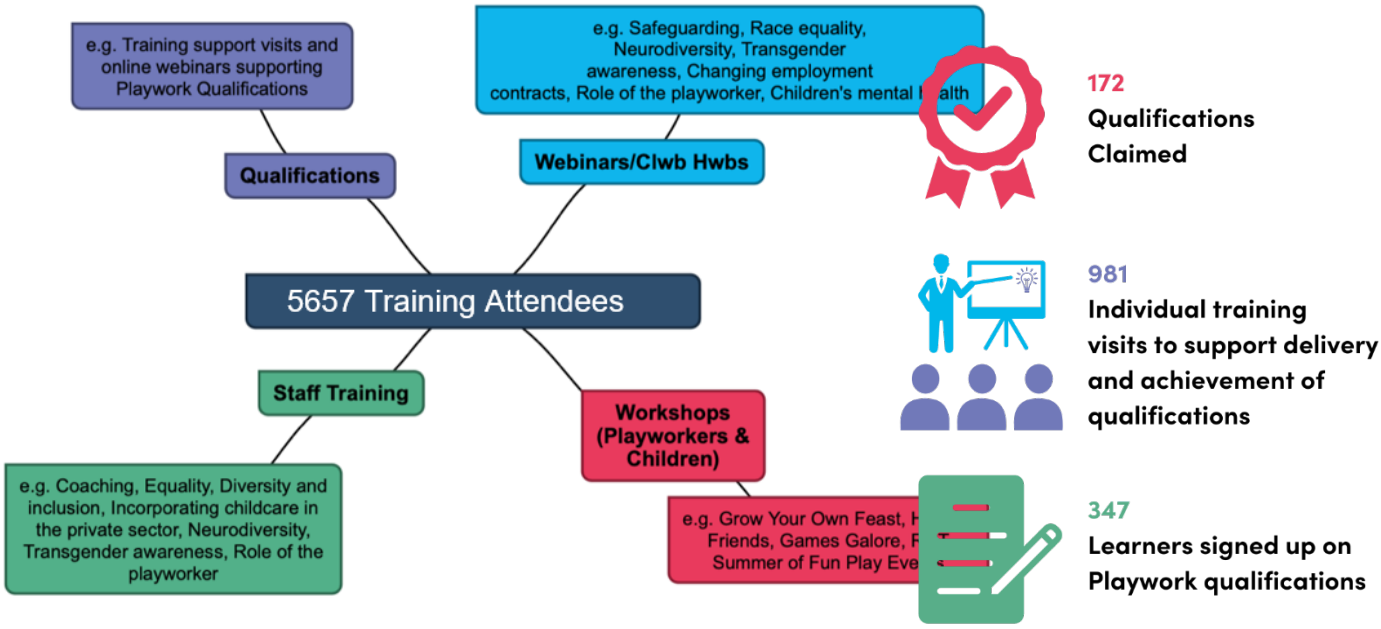
- 172 qualifications achieved:
- 981 individual training visits to support delivery and achievement of qualifications
- 347 learners signed up on Playwork qualifications

Webinars/Clwb Hwbs e.g. safeguarding, race equality, neurodiversity, transgender awareness, changing employment contracts, role of the Playworker, children's mental health.

Workshops (Playworkers & children) e.g. Grow Your Own Feast, Healthy Friends, Games Galore, RCT Summer of Fun play events

Qualifications e.g. Training support visits and online webinars supporting Playwork qualifications

Staff training e.g. coaching, equality, diversity and inclusion, incorporating childcare in the private sector, neurodiversity, transgender awareness, role of the Playworker.



Courses commissioned

We have continued our partnership with Carmarthenshire council to deliver advanced Safeguarding courses for the county. These courses saw an attendance of 161, the majority of which was online. Safeguarding was also delivered for Conwy on a much smaller scale but still vital support for the county, this happened over 2 courses with 47 attendances.

In addition to the safeguarding training in Carmarthen the strong links with the county led to an Introduction to Playwork being commissioned by a local community project, inspiring 24 learners to work with children in a more playful way.

Our largest commission was from Rhondda Cynon Taf as part of their Summer of Fun provision. The Training team in partnership with Childcare Business Development Officers delivered play sessions across the county in the medium of Welsh. These events saw 641 children attend the events.



Staff Training



Once again, we have seen another year where Clybiau Plant Cymru Kids' Clubs staff have demonstrated an excellent commitment to professional development with 64 requests to attend training. Internal training levels also saw a significant growth, up from 116 attendances last year to 238.

Feedback from Training

There has not been an exhaustive amount of data this year and as part of our Quality Development Plan (QDP) we have created plans to address this. Having the reviewed the data we have received it is clear that training continues to be delivered to a high standard. On average or trainers scored 4.9 out of 5, when rated by our learners. 90% of learners would recommend our training.



Welsh Language

With our strategic Welsh language goal we seek to increase and embed its use, allowing children and families to access play opportunities and childcare in their preferred language, preserving the language for future generations.

We have continued to take an active role in promoting the Welsh Language and supporting the Welsh Government's target of a million Welsh speakers by 2050 through the Work Welsh project and our ongoing commitment to empowering people to use more Welsh.

Our Welsh language strategic objective along with our new **Welsh Pledge** highlights our commitment to the Welsh language and to realise the 'increased use of the Welsh language, allowing children and families to access play opportunities and childcare in their preferred language**,** preserving the language for future generations.'

We have continued to ensure that all resources including weekly bulletins and social media are produced bilingually and in addition to this we have employed a dedicated Welsh Language Childcare Business Development Officer, who has increased the use of Welsh through a number of activities in both staff and clubs.

Our **Ystafell Gymraeg** actively encourages the use of day-to-day Welsh by our staff in the workplace, by sharing weekly resources such as key Welsh vocabulary and greetings along with monthly Caffi Clebran sessions in order to encourage staff to not only work/learn and use Welsh but also to embrace the Welsh culture. This has resulted in many staff members using Welsh greetings. Supporting **development**, staff were asked to complete a survey to identify their Welsh language skills; the results will enable support and signposting to courses suiting their needs. Currently 2 staff members are enrolled on Welsh language courses.

As this financial year drew to a close a self-evaluation application was submitted to the **Welsh Language Commissioners Office**, an action plan is in development which will enable us to achieve Cynnig Cymraeg accreditation.

Camau Cymraeg Clybiau has been developed as a new branding with a distinctive logo to bring all our Welsh resources together under one heading, this will be launched in the new financial year.

The overall figure for Welsh language provision has changed throughout the year with net reduction of 4 settings, 7 unregistered Welsh language settings closed, however, there was an increase of 4 Care Inspectorate Wales registered settings. Clybiau Plant Cymru Kids' Clubs recognises the importance of increasing Welsh language provision and to gain a greater **awareness** of the number of **existing Welsh medium registered settings** pan Wales a mapping exercise was undertaken. This enabled us to identify gaps in provision and areas where we can pilot working collaboratively with Mudiad Meithrin, supporting existing providers to extend their service to offer full day care for children aged between 2 and 12 years to better meet the needs of their community. We have to date supported 6 settings to extend and provide full daycare provision through the medium of Welsh and have supported Mudiad Meithrin's proposal for childcare provision in Pen Llyn, Gwynedd.

The results of the mapping exercise and the pilot have enabled the development of a **CYMell** proposal submitted to Welsh Government to recognise the supported needed to enable us to establish, register and sustain quality Welsh medium childcare.

Out of School Childcare Clubs continue to play an important role in Cymraeg 2050. To support and improve the **use** of the Welsh language **embedded** within them, even on basic understanding or incidental level and including working towards on the **Active Offer**, a range of Welsh language and bilingual written and visual resources have been developed throughout the year including a 'Little Bit of Welsh' webinar.

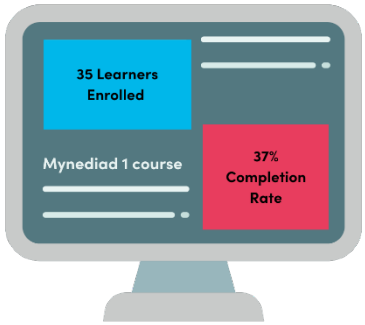
Analysis of Out of School Childcare Assessment (OSCA)'s, see **7** settings have expressed a wish to increase their use of Welsh and the Welsh Language Childcare Business Development Officer has reached out to offer support.

Through our Work Welsh project we developed:

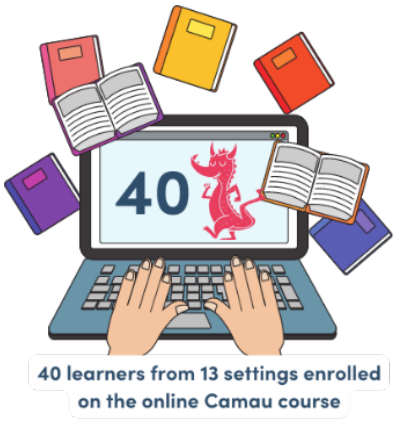
- 20 resources which included word searches, treasure hunts, games and posters.
- #WelshWednesday Weekly posts with key Welsh vocabulary based around themes, celebrations and awareness days.
- Promoting Welsh resources through social media

To support increased confidence in non-fluent Welsh speakers to use Welsh we have continued to encourage staff and settings to learn and practise Welsh, we have continued to promote the online Camau courses, developed by the NCfLW, through various channels including social media, our weekly bulletin, along with individual emails to those employers that we are currently working with. The varying types of promotion and engagement has resulted in:

- 35 learners enrolled on the Mynediad 1 course with 13 learners completing the course
- 5 learners progressed by enrolling onto the Mynediad 2 course, 1 learner has completed the course



In addition to the course our Welsh Language Childcare Business Development Officer has facilitated monthly **Caffi Clebran** online sessions to enable learners to practise speaking Welsh in an informal way.



40 learners from 13 settings enrolled on the online Camau course





Projects

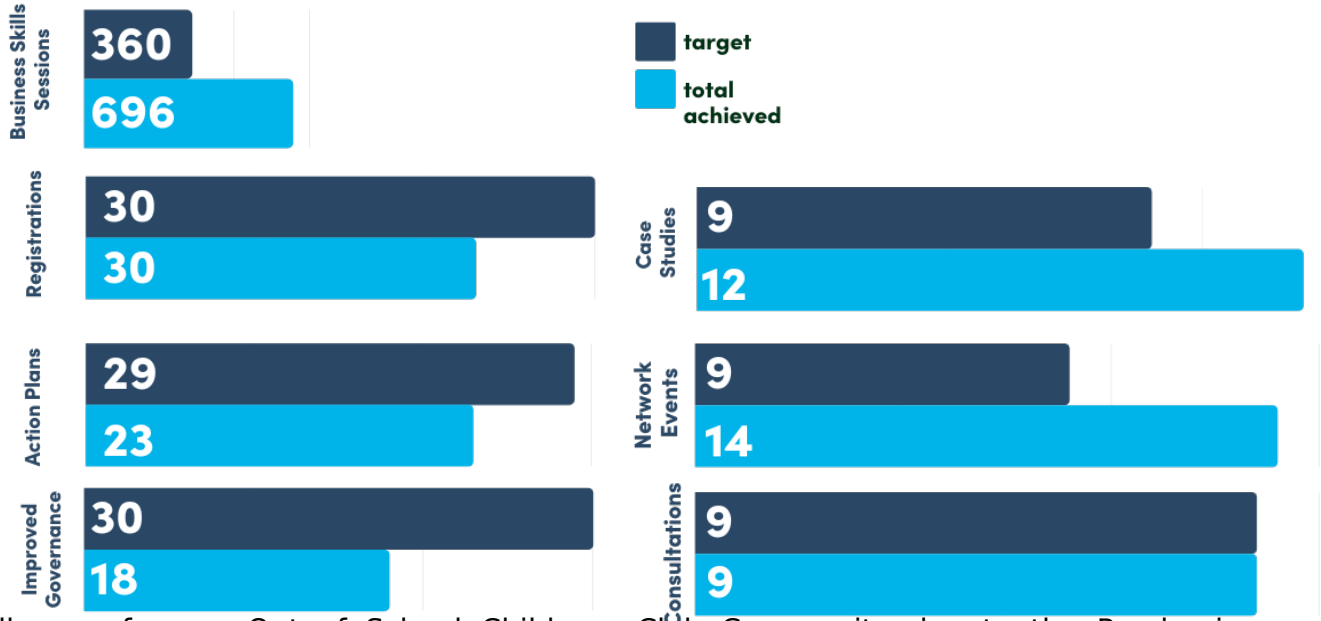
Connecting and Supporting the Out of School Childcare Community

In spite of the continued complexities brought about by the Pandemic, our key project outcomes remain unchanged and progress against many of our original targets has still been made.

- Better quality play opportunities and care provision within Out of School Childcare Clubs through upskilling Playworkers and Managers.
- Better access to care and play provision, with Clubs registered with Government initiatives that improve affordability for families
- More sustainable, well governed childcare that will provide continuity of care for children.

The Difference we are making

Despite and sometimes because of the Pandemic, Childcare Business Development Officers continue to exceed some project targets such as business skills support and webinars, whilst others such as action plans and registrations have been more challenging.

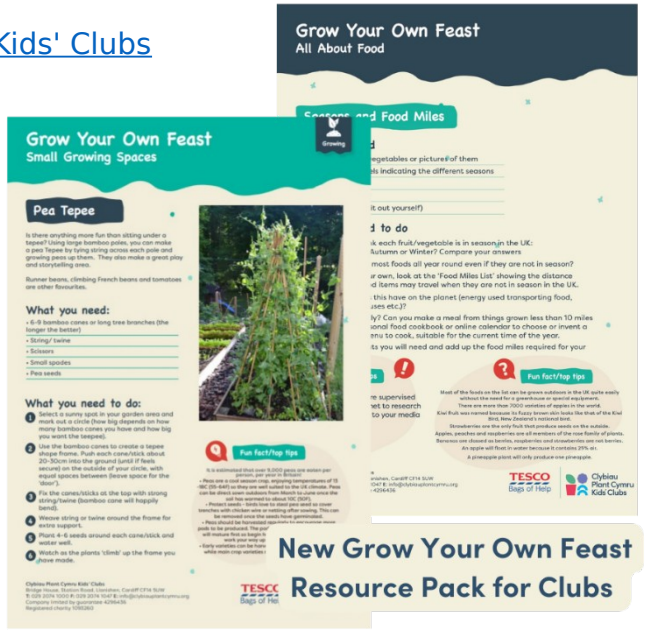


Challenges for our Out of School Childcare Club Community due to the Pandemic continue: low numbers as parents continue to work from home and juggle childcare; problems accessing venues in schools; recruitment and retention of staff and the management burden of frequently changing guidance. With the National Lottery funding to constantly engage with settings across Wales through networks, business skills mentoring, webinars, action plans and more informally, we have been able to effectively convey challenges at a strategic level to Welsh Government and others and work on solutions to support the Out of School Club Community across Wales.

Tesco Centenary: **Grow Your Own Feast Project**

Project video: [Projects | Clybiau Plant Cymru Kids' Clubs]

This project aimed to help children, young people and Playworkers connect with nature and grow/forage food in sustainable ways. It culminated in our Grow Your Own Feast resource pack



https://www.clybiauplantcymru.org/projects-more.asp?nid=159 with 46 growing, foraging, cooking, celebrating activities that are now available to over 1500 clubs across the whole of Wales.

We established excellent partnerships with growing experts - Terry Walton, celebrity organic gardener, Adele Nozedar, published forager and 9 pilot Out of School Club settings - to support the development of our resource cards, videos and features in our quarterly newsletter.



We delivered 26 workshops to 308 children and Playworkers, foraging books and gardening resources and shared a series of 8 online videos https://www.clybiauplantcymru.org/projects-more.asp?nid=138 and activity cards often linking with national events/awareness dates such as National Children's Gardening Week.

We also promoted the pack through:

1. Foraging with Kids event in Brecon;
2. Foraging Together: Facebook live event making spiced elderberry cordial to boost immune systems;
3. Christmas Crafts With Nature network event to launch 'Grow Your Own Feast' pack;
4. Spectacular Sunflowers – providing 850 settings with Sunflower and Basil seeds to make full use of the pack and start growing together across Wales, extending the timeline and geographical reach of the project.

The pack was updated with additional activities in March and we continue to promote the pack through the seasons via Y Bont and social media.

"Some lovely ideas! Looking forward to seeing what we can do with the packs and how they will help us have a better understanding of foraging/gardening"
"The children have loved getting outdoors more and it has given us lots of inspiration for activities."

“Absolutely fantastic workshops, thank you Clybiau. Also a massive thank you to Adele, we will definitely be making the stars, cards and jars over the next couple of weeks!”
“The children have loved every second. Lots of them have been much better at trying vegetables at snack time and they are so proud of what they have grown!”

Community Foundation in Wales – Children and Young People's Fund (CFiW – YPF), Tesco Bags of Help, Ray Gravell and Friends Trust and Co-op Local Community Fund

Workshop delivery through projects such as those funded by Tesco Bags of Help, Ray Gravell and Friends Charitable Trust had to be put on hold through Covid 19 restrictions. However, these projects allowed us to develop and print 12 bilingual activity cards focusing on the natural elements of earth, fire, water and air and a den building guide to improve children's physical and mental wellbeing and encourage outdoor play, connecting with nature and mitigating coronavirus risks. These resources were posted to identified clubs in Pembrokeshire and Carmarthenshire.

All Carmarthenshire member clubs also received a gofindit sensory outdoor scavenger hunt card game to compliment the resources. 5 Clubs in Carmarthenshire also received a forest school den building kit and Playworkers' toolbelt to compliment the resources above as part of the Ray Gravell and Friends Charitable Trust grant to enhance play experiences for children. Thank you very much to our funders, ensuring play is put at the forefront to help children recover from the negative impacts of the Pandemic.



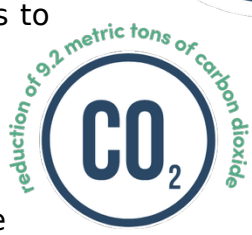
35 STEM activities were combined into a Science Zone pack and launched in spring 2021 through funding from the CFiW - YPF, which is now available to members via our website. The Rhondda Cynon Taf Clubs involved in this project also received printed copies of the Science Zone pack and some science-based resources to continue delivering STEM based activities within their Clubs.

Climate Action Boost

Funding received through the National Lottery Community Fund, Climate Action Boost project allowed us the financial capability to take the time to review our IT infrastructure, to streamline our processes, and to reduce our consumption of consumables such as paper and ink, and ultimately improve our commitment to preserving the environment of Wales for the future.



This review and implementation of new IT systems and Zoom licenses enabled us to make significant changes to the impact of our activities on climate change.
Prior to the Covid-19 pandemic and funding received through Climate Action Boost our support and training sessions resulted in over 54,000 miles travelled by our staff each year, equating to **11.8** metric tons of carbon dioxide per year. The purchase of additional Zoom licenses in addition to other platforms have enabled us as an organisation to deliver training, webinars and tailored business support to **7,076** people with a **79% reduction** in mileage and **9.2** metric tons of carbon dioxide.





The commissioning and implementation of the new IT system for timesheets, expenses and other internal processes has seen a **reduction** of over **10,000** sheets of paper (**20 reams / 1 tree**) used annually. This reduction in the first year exceeded our initial aim of up to 35,000 pieces of paper / 70 reams / 4 trees within 5 years, to a revised prediction of up to **50,000 / 100 reams / 5 trees**.



It was always our vision through the Climate Action Boost project to be able to implement ways that would not only reduce our consumption of paper products but that could be built upon to ensure the future ability for additional environmental improvements. Before commencing this project we had future plans and ambitions; we are pleased to report since the project inception and its success, those future plans have already been implemented:

- Sage HR app for all staff, this will further reduce our paper consumption as all HR related paperwork will be completed online such as forms for change of details, requests to attend training, certificates and onboarding for new employees.
- Annual leave card app has now been introduced leading to further reductions in paper consumption
- Work is currently underway commissioning Customer Relationship Manager (CRM) software that will be integrated into a new website. The use of the CRM will allow other paper burdensome processes to now be completed electronically.

CRONFA GYMUNEDOL COMMUNITY FUND

We valued and appreciated being part of the Climate Action Boost project. It gave us the opportunity to review our environmental impact and make not only our intended reductions but also inspired us to expand on the initial plans to create a lasting legacy of a more environmentally aware organisation.

Co-op Local Community Fund

The Co–op Local Community Fund helps to support local projects that Co-op members care about. Since its launch in 2017, Co-op members have raised **£39 million pounds** for over 12,000 local causes.

Our original project was to deliver 8 workshops to 4 Out of School Clubs in Conwy to support and tackle childhood obesity, this had to be adapted due to Covid-19.

Out of School Childcare Clubs in Conwy received a range of resources to support children to be healthy and active. These resources included activity cards, den building supplies and guidance to introduce a ‘Buddying’ or ‘Peer led System’ where slightly older children help younger children to engage in different activities providing support, guidance and encouragement to carry out a range of different tasks. Buddying improves children’s participation for both buddies and younger children.

WCVA Third Sector Resilience Fund

As part of this project we are working with Fabric IT, in conjunction with Circle IT, to design and implement a new Customer Relationship Management (CRM) system which will support the members in easily accessing and ultimately managing their own data, this in turn will improve services and streamline processes internally. With the grant

from this fund supporting the up-front cost, the ongoing running costs of the organisation will decrease, and efficiency of internal processes and reporting power would improve.

The first stage of the project involves centralising all club and membership data, with a portal for members to be able to access and change their data. This was important in terms of user journey and experience, but also to be able to provide accurate and up to date reporting, as well as sector intelligence for Welsh Government for planning purposes.

Following successful implementation, the organisation will seek funding to add training and qualifications to the CRM. The aim would be to remove the need for a physical server with regular capital spend, but this was a long-term goal.





As part of the project we have also employed a Marketing and communications Officer and although recruitment was delayed since she has joined the team her work to help us effectively market our service has been invaluable. Interaction with our social media posts has increased and our membership has increased in the year by 9% to 58% of clubs a rate that we have not seen since March 2017. Through the funding we have purchased software that has allowed to better track the open and click rates on our emails, allowing us to understand the habits of our members.

Alongside the CRM project we have procured and engaged with a website developer, work is due to start on the project in April with an estimated completion of July 2022.

Work has already commenced on resources for certain member types and work on the membership area of website will further enhance our ability to target specific members.

Finance

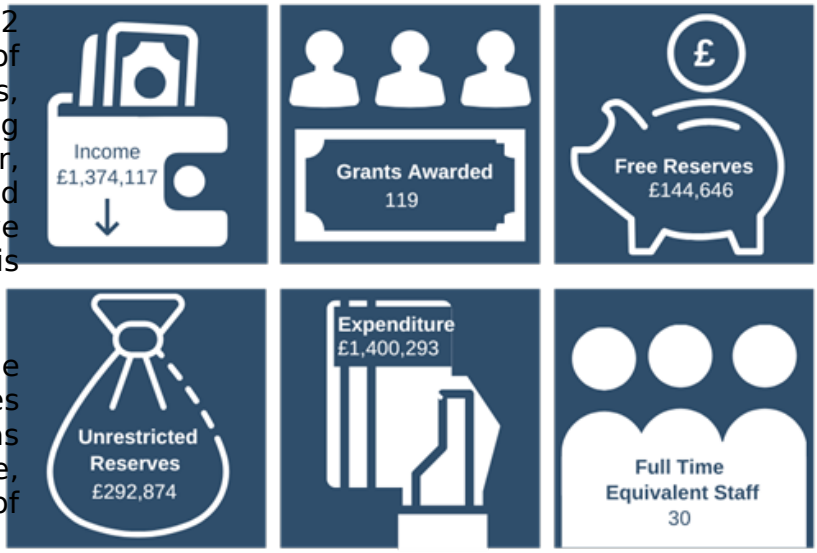
This financial year has been very different to previous years. We have seen a decrease in one-off project funding, but we have had an increase in funding from other streams. This increased funding has helped our organisation maintain capacity and our financial performance was encouraging.

Income

Clybiau Plant Cymru Kids' Clubs has continued to receive funding from multiple sources with a detailed breakdown within Note 4 of the Financial Statements. The highest source of income comes from the CWLWM Consortium Grant from the Welsh Government, which contributed towards our core costs and has been guaranteed for the next 3 years with an uplift and 4 of 5 Local Authorities have confirmed intent to continue funding. This is extremely positive for our on-going work as it forms the foundation from which we are able to apply for project, Local Authority and all other types funding.

Funding through the Work Based Learning contract for Apprenticeships has increased significantly to £179,983 (2021: £97,054) this is due to high quality training delivery of online and face to face learning for settings to successfully complete the necessary qualifications and upskill the Out of School Childcare workforce.

Within our budget for 2021/2022 we included a fundraising target of £125,000. Due to other pressures, our focus on submitting funding applications decreased. However, due to additional funding received from Welsh Government we covered the short fall left by this target.



Due to additional income throughout the year, our reserves increased by £37,968. This has meant we could provide the same, if not a better service to Out of School Childcare Settings in Wales.

The number of fulltime equivalent staff has increased to 30 (20), this partly due to increased work demands from the Progress for Success project, our future strategic goal and the successful award of additional contracts. This increase in the number of staff is also reflected in the total staff costs expenditure amount (2022: 68%, 2021: 65%).

Our upgrade of equipment for staff to be able to work from home efficiently and with ease as part of our new agile working policy has had a positive impact on work life balance.

The overall expenditure this year has increased by 18% due to the increase in staff costs having an impact, and free membership impacting our income resulting in a decrease of 1.5%.

A total of £48,365.70 funding was awarded to clubs in Newport for Extra Hands and Sustainability. This was a total of 9 grants to Out of School Childcare Clubs (sustainability) and 17 extra hands grants awarded.

A total of £24,687.54 funding was awarded to clubs in Conwy for Extra Hands and Sustainability. This was a total of 3 grants to Out of School Childcare Clubs (sustainability) and 11 extra hands grants awarded.

RISKS

As we are dependent on certain income sources, this is one of our principal risks. We receive funding from many different sources, and this causes uncertainty as we cannot be certain as to who will continue to fund us. To mitigate this risk, we are identifying the sources of income that are our major dependencies and we are considering diversification plans and seeking funding from non-government sources.

Another of our principal risks is failure to achieve financial targets through budgeting or inadequate provision of funding. To mitigate this risk, we regularly monitor variances against the monthly budgets to ensure all cost centres are performing correctly. We are also making the managers of the cost centres aware of their position so they can implement any changes to make sure they are performing correctly.

The last of our three top risks is how the cash flow could impact operational activities. To ensure that this does not happen we ensure that adequate information along with monitoring and reporting is passed to the funder in a timely manner. This helps to ensure that our funders are happy with our results and that they continue to fund us.

The main factor that is likely to affect our financial performance and our position going forward relates back to funding. As our main income source is from Welsh Government – Cwlwm Grant, if they choose to discontinue this funding it would have a major impact on the running of the organisation as this funding contributes to our core costs. Many Local Authorities fund us through the Out of School Childcare Grant. Without this funding, we would not be able to continue the level of support we currently provide in their Local Authority Area. We can never be certain of this funding as it depends on the Local Authorities budget year on year.

INVESTMENT POLICY

Our reduction in free reserves has resulted in a decrease in the investment income received over the last few years. With our reducing reserves, we will be unlikely to be able to continue to make investments which attract higher rates of interest.

On a daily basis, the current account balance is returned to a minimum balance, with the monies being transferred to a liquidity manager account, which gains an overnight investment return. Investment with one banking institution, whilst not best practice, enables us to keep banking costs down, which otherwise would offset any interest that might be gained.

RESERVES POLICY

It is the policy of the charity to aim to achieve unrestricted funds, which are not committed for designated purposes or invested in tangible fixed assets (“the free reserves”) of at least two months of the resources expended in the main budget. The current Trustees are working towards three months reserves, as soon as is possible.

Reserves are held as the Charity is reliant on grant funding which in the main is restricted. Our unrestricted reserves allow the Trustees to keep money aside to protect against drops in income or allow it to take advantage of new opportunities.

Our total amount of unrestricted funds total £292,874. Due to an increase in our unrestricted funds, this has allowed us to introduce additional designated funds. These designated funds are: Core budget Contribution (£61,973), Maternity and Sickness Reserve Fund (£10,000), Membership services (£46,530) and Fixed Assets (£29,725). This leaves £144,646 as the organisation’s free reserves.

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Structure, Governance and Management

The company was incorporated under the name of Clybiau Plant Cymru Kids’ Clubs Limited on 1 October 2001. The company is limited by guarantee, registered in England and Wales. Charitable status was obtained on 1 August 2002 under reference 1093260.

On 17 August 2005 the company passed a special resolution to amend the Memorandum of Association to include the power to provide indemnity insurance to cover the liability of the Trustees and the Articles of Association altered to open the membership to Out of School Childcare Clubs and an election procedure for the Board of Trustees.

On 26 September 2005, the company passed a Special Resolution to change its name to Clybiau Plant Cymru Kids' Clubs from Clybiau Plant Cymru Kids' Clubs Limited so that the Companies House and the Charity Commission name are the same.

The company was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In October 2018, at the Annual General Meeting, new Articles of Association were adopted by the company, which allowed Trustees to serve on the Board of Trustees for a period of 3 years continuously (previously each Trustee needed to be elected annually), and also for co-opted members to be elected at any time of the year.

Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected and can serve for a period of no more than three consecutive years at a time unless such persons last served as a trustee more than one year previously.

On 17 August 2005 a resolution was passed to alter the Memorandum and Articles of Association of Clybiau Plant Cymru Kids' Clubs in order to appoint 12 Trustees to the Board of Trustees from the Out of School Childcare Clubs full members.

12 Trustees are appointed through a series of 3 regional elections from the members, and with 3 co-options made by the outgoing Board, making 15 Trustees in all.

Such appointments are subject to confirmation by the members at the Annual General Meeting and the Trustees when appointed serve until the end of the next Annual General Meeting.

The Trustees may co-opt to fill any vacancy at any time but such co-opted Trustees hold office only until the next Annual General Meeting.

Trustee Induction and Training

All of the Trustees are familiar with the practical work of running Out of School Childcare Clubs and, with the Board co-options, provide a broad skill mix which reflects the diversity of the membership.

Each Trustee undergoes a Criminal Record Check (now known as DBS Disclosure and Barring Service) when elected. Each Trustee is given on election a trustee role description, strategic plan, memorandum and articles of association, company handbook, annual report and financial statements.

Trustees are inducted in the overall work of the organisation, and the range of projects the organisation is involved with at a series of presentations made by project leaders at the Annual General Meeting and at Board meetings during the year. Trustees receive bi-monthly copies of the "Governance" magazine, *essential information for effective*

trustees published by civilsociety.co.uk. Trustees are also alerted to trustee training which is available locally as and when it occurs from such organisations as the local County Voluntary Councils.

All members of the Board of Trustees give their time voluntarily and are able to claim out of pocket/incidental travel expenses to meetings at the normal Inland Revenue rate.

Organisational Structure

Out of School Childcare Clubs
Select a Board of Trustees



Board of Trustees / Directors (elected at AGM)
Strategic direction and policy decisions made by Board of Trustees at, no less than, 4 meetings per year which are always attended by Chief Executive Officer, Finance Manager and Administration Manager (who have no voting power)



Chief Executive Officer
Day to day management of the organisation is carried out by the Chief Executive Officer with support/advice from a Senior Team made up of a Finance Manager, 3 Regional Team Leaders, National Training Manager and Administration Manager.

There are 3 regional offices – in Cardiff, Colwyn Bay and Cross Hands. There are 3 Regional Managers who oversee and support development and support staff who work in counties. The National Training Manager oversees the trainers who are located in the regions in liaison with their Line Managers in North and West Wales. Trainers deliver the range of courses and provide support to individual students. Childcare Business Development Officers may also deliver some training, but they provide almost all the individual mentoring to Playworkers.

The Key Management Personnel of the organisation includes the Chief Executive Officer, Finance Manager, and Administration Manager.

Remuneration of all Staff, including that of Key Management Personnel, is aligned to the **NJC scales,** any increases are agreed at Board meetings. Job descriptions and roles are aligned to scale points and pay rates are set accordingly.

Reference and administrative details

Directors / Trustees:	Brigid Morag Lee	- resigned 20 October 2021
	Clare Amelia MacOmish	- resigned 20 October 2021
	Jason Roberts-Jones	- resigned 20 October 2021
	Ms Amy Baugh	
	Louise Anne Touhig	
	Rachel Morath	- resigned 20 October 2021
	Elizabeth Jane Davies	
	Delyth Angharad Jones	
	Dorothy Marie Jones	- resigned 20 October 2021
	Samantha Maitland-Price	
	Janet Owen	
	Beryl Louise Blackmore	- appointed 20 October 2021
	Esyllyt Anwyl Lord	- appointed 20 October 2021
	Angharad Sully-Williams	- appointed 20 October 2021
	Lowri Heledd Misfud	- appointed 20 October 2021

Company Secretary: Jane O'Toole

Key management personnel:

Chief Executive Officer:	Mrs L J O'Toole
Finance Manager:	Ms N Devlin
Administration Manager:	Mrs Shelley Jenkins

Registered office: Bridge House, Station Road, Llanishen
Cardiff CF14 5UW

Auditors: Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw, Lime Tree Court, Cardiff Gate Business Park,
Cardiff, CF23 8AB

Bankers: National Westminster plc
1 Taff Street, Pontypridd, Rhondda Cynon Taf
CF37 4UU

Registered company number: 4296436 (England and Wales)

Registered charity number: 1093260

Solicitors: Darwin Gray Solicitor
9 Catherdral Road, Pontcanna, Cardiff, CF11 9HA
Dolmans Solicitors
Capital Tower, Greyfriars Road, Cardiff, CF10 3AG

Statement of Trustees responsibilities

The trustees (who are also directors of Clybiau Plant Cymru Kids' Clubs for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the

directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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.

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

ON BEHALF OF THE BOARD/TRUSTEES



Dated: 26/09/2022

Sam Maitland-Price
Chair of Trustees

Independent Auditors’ Report to the Trustees of Clybiau Plant Cymru Kids’ Clubs

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids’ Clubs (the ‘charity’) for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements

-give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;

-have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

-have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

-the information given in the financial statements is inconsistent in any material respect with the trustees' report; or

-sufficient accounting records have not been kept; or

-the financial statements are not in agreement with the accounting records; or

-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been

undertaken so that we might state to the charity's trustees 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 charity and the charity’s trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services .....
Chartered Accountants
Statutory Auditor

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

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

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total funds 2022 £	Total funds 2021 £
Income and endowments from:					
Donations and legacies	3	**629**	**-**	**629**	14,884
Charitable activities	4	**-**	**1,358,793**	**1,358,793**	1,375,774
Other trading activities	5	**14,665**	**-**	**14,665**	6,255
Investments	6	**30**	**-**	**30**	43
Total income and endowments		**15,324**	**1,358,793**	**1,374,117**	1,396,956
Expenditure on:					
Charitable activities	7	**17,087**	**1,383,206**	**1,400,293**	1,183,203
Total expenditure		**17,087**	**1,383,206**	**1,400,293**	1,183,203
Net income/(expenditure)	8	**(1,763)**	**(24,413)**	**(26,176)**	213,753
Transfers between funds	15,1	**39,731**	**(39,731)**	**-**	-

	6				
Net movement in funds		**37,968**	**(64,144)**	**(26,176)**	213,753
Reconciliation of Funds					
Total funds brought forward	15,16	**254,906**	**94,415**	**349,321**	135,568
Total funds carried forward	17	**292,874**	**30,271**	**323,145**	349,321

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 40 to 60 form part of these financial statements.

Balance Sheet

		2022		2021	
	Note	**£**	**£**	£	£
Fixed assets:					
Tangible assets	11		**29,725**		28,597
Current assets:					
Stock		**8,542**		8,771	
Debtors	12	**145,047**		22,456	
Cash at bank and in hand		**319,844**		417,864	
		473,433		449,091	
Liabilities:					
Creditors: Amounts falling due within one year	13	**(155,082)**		(108,422)	
Net current assets			**318,351**		340,669
Total assets less current liabilities			**348,076**		369,266
Creditors: Amounts falling due after more than one year	14		**(24,931)**		(19,945)
Net assets			**323,145**		349,321
The funds of the charity:					
Restricted income funds	15		**30,271**		94,415
Unrestricted income funds	16		**292,874**		254,906
Total charity funds			**323,145**		349,321

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been

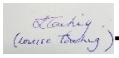
carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

These financial statements were approved by the Board of Directors/Trustees on

 **Chairperson (Sam Maitland-Price)** Date 26/09/2022

 **Trustee (Louise Touhig)** Date 26/08/2022

The notes on pages 40 to 60 form part of these financial statements.

Statement of Cash Flows

	Note	2022	2021
		£	£
Net cash provided by/(used in) operating activities	22	**(83,344)**	333,975
Cash flows from investing activities:			
Dividends, interest and rents from investments	6	**30**	43
Purchase of property plant and equipment	11	**(19,692)**	(16,917)
Net cash used in investing activities		**(19,662)**	(16,874)
Cash flows from financing activities:			
Loan received	14	**4,986**	19,945
Net cash received from financing activities		**4,986**	19,945
Change in cash and cash equivalents in the reporting period	22	**(98,020)**	337,046
Cash and cash equivalents at the beginning of the reporting period	22	**417,864**	80,818
Cash and cash equivalents at the end of the reporting period	22	**319,844**	417,864

Notes to the Financial Statements

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

Legal form and address

Clybiau Plant Cymru Kids' Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge House, Station Road, Llanishen, Cardiff, CF14 5UW.

Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

Going concern

The charity reported a net unrestricted inflow of £37,968 for the year. The company relies heavily on funding from the Welsh Government for its income. Should this source of income cease, it would have significant implications for the scale of operations of the company. The directors have prepared the financial statements on the going concern basis assuming that grants from the Welsh Government will continue to be forthcoming in the future. The charity is monitoring results on a frequent basis. The trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Funds held by the charity are either:
Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
Restricted funds – these are funds that 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. Where restricted funds received remain partly unspent, they are carried forward to the following period in restricted reserves.

Taxation

As a registered charity, Clybiau Plant Cymru Kids' Clubs is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Income recognition
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Capital grants are credited to the statement of financial activities as and when receivable and depreciation charged is offset against the grant income, in a restricted fund.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Expenditure recognition
Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity’s objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Grants payable are payments made to third parties in furtherance of the charitable objects of the company. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attached to the grant is outside the control of the company.

Fixed assets
Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

1. ACCOUNTING POLICIES (continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases::

Furniture and fittings	-	25% p.a. straight line basis
Computer equipment	-	33% p.a. straight line basis

Stock

Stock represents stationery, printed material and other consumables and is valued at the lower of cost or net realisable value. Cost comprises direct materials and net realisable value is the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities..

Financial instruments

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

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

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

Basic financial assets

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

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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.

1. ACCOUNTING POLICIES (continued)

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

Derecognition of financial liabilities

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

Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pension

The charity has arranged a defined contribution pension scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity in the year and are allocated to unrestricted and restricted funds accordingly.

Operating leases

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds	**Restricted funds**	**Total 2022**	Total 2021
	£	**£**	**£**	£
Donations	**629**	**-**	**629**	2,634
Membership fees	**-**	**-**	**-**	12,250
	629	**-**	**629**	14,884

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2022 £	Total 2021 £
Grants	-	**1,358,793**	**1,358,793**	1,375,774
	-	**1,358,793**	**1,358,793**	1,375,774

	Restricted Total 2022 £	Restricted Total 2021 £
Grants		
ACT level 2/3	**29,695**	2,609
ACT Level 5	**19,139**	13,525
ACT 2021/22	**7,299**	-
Anglesey Commission	**-**	5,000
Apprenticeships 2017/18 SEW	**-**	1,025
Apprenticeships 2018/19 L2 SEW	**-**	1,917
Apprenticeships 2018/19 L3 SEW	**2,813**	13,556
Apprenticeships 2018/19 L3 SEW	**-**	2,173
Apprenticeships 2018/19 L4 and L5 SEW	**-**	6,873
Apprenticeships 2018/19 NW	**-**	1,294
Apprenticeships 2018/19 WW	**4,592**	3,305
Apprenticeships 2019/20 L5 Staff	**-**	6,258
Apprenticeships Delivery Sessions	**2,047**	1,319
Bridgend workshops	**-**	200
Cambrian 2021/22	**20,896**	-
Cambrian PFS EW & Valleys	**12,298**	-
Cambrian Training Apprenticeships	**17,368**	8,181
Climate Action Boost	**-**	15,000
Conwy Grants	**24,688**	20,000
Conwy OSG	**46,109**	44,476
Conwy Training	**1,000**	6,285
Conwy Transitional	**-**	2,180
Conwy Webinar	**200**	-
Flintshire OSG	**7,000**	-
Flintshire Training	**200**	200
Gwynedd County Borough Council – OSG	**15,000**	15,000
Monmouthshire County Council – Risky Play	**-**	(310)
Newport City Council – Additional Learner	**-**	300
Newport City Council – Early Years Training	**-**	2,865
Newport City Council – Grants	**45,227**	54,670
Newport City Council – OSG	**57,685**	58,242

4. INCOME FROM CHARITABLE ACTIVITIES (continued)

Grants (continued)	**Restricted Total 2022 £**	Restricted Total 2021 £
Newport City Council – Summer of Fun	**11,920**	-
Newport City Council – Training	**-**	5,000
Newport City Council – Vulnerable Children Scheme	**-**	55,821
People and Places	**121,762**	211,540
PFS WWV Ang,Gwy,Con,Denb	**13,206**	-
PFS EW Flint, Wrex	**12,470**	-
PFS EW VOG, Car, New, Mon	**29,699**	-
PFS NW	**11,325**	10,049
PFS SEW	**5,782**	11,913
PFS WW	**2,331**	3,499
PFS WWV Bri,RCT,MT,Caer,BG,Tor	**24,569**	-
PFS WWV Ceredigion	**4,671**	-
PFS WWV Pem,Carm,Swan,NPT	**18,338**	-
Rhondda Cynon Taf – Training	**9,500**	360
Swansea	**36,922**	38,622
Tesco Bags of Help – Blaenau Gwent	**-**	1,000
Tesco Centenary – SEW	**7,500**	7,500
Tesco Centenary – WW	**5,000**	5,000
Torfaen - PFS East Wales	**4,871**	1,686
Torfaen - PFS WW and Valleys	**17,495**	1,115
Torfaen Play Service	**8,000**	-
Torfaen Training - 20/21 - NW	**11,817**	6,757
Torfaen Training - 20/21 - SEW	**10,215**	-
WCVA – 3rd sector	**14,959**	59,835
Welsh Government – CWLWM Consortium Grant	**633,185**	639,934
Welsh Government – CWLWM Welsh Language Officer	**30,000**	30,000
	1,358,793	1,375,774

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2022 £	Total 2021 £
Training	**4,545**	**4,545**	365
Miscellaneous income	**10,120**	**10,120**	5,890
	14,665	**14,665**	6,255

6. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2022 £	Total 2021 £
Bank interest	**30**	**30**	43

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2022 Total £	2021 Total £
Training	**50,169**	**-**	**514,459**	**-**	**564,628**	442,671
Grants to clubs – see below	**-**	**83,553**	**213,312**	**-**	**296,865**	300,460
Development and support given to clubs	**5,194**	**-**	**527,006**	**-**	**532,200**	433,352
Auditors remuneration	**-**	**-**	**-**	**6,600**	**6,600**	6,600
Costs of trustees meetings	**-**	**-**	**-**	**-**	**-**	120
	55,363	**83,553**	**1,254,777**	**6,600**	**1,400,293**	1,183,203

	Basis of Allocation	Training £	Grants made to clubs £	Development and support given to clubs £	2022 Total £	2021 Total £
Support costs						
Salaries and national insurance	Time	**367,605**	**152,422**	**376,571**	**896,598**	737,107
Pensions and health insurance	Time	**22,513**	**9,335**	**23,062**	**54,910**	38,378
National and regional office running costs	Time	**116,729**	**48,400**	**119,576**	**284,705**	227,499
Depreciation	Time	**7,611**	**3,156**	**7,797**	**18,564**	13,725
		514,45	**213,31**	**527,006**	**1,254,77**	1,016,70

8	**3**		**7**	9

EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Restricted	Total 2022	Total 2021
	£	**£**	£
Grants payable			
Conwy County Borough Council	**24,688**	**24,688**	20,000
Newport City Council	**58,865**	**58,865**	107,620
	83,553	**83,553**	127,620

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 119 grants were made (2021: 58), ranging in size from £100 to £15,870 (2021: £166 to £5,000).

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2022	2021
	£	£
Depreciation – owned assets	**18,564**	13,725
Auditors remuneration:		
Audit fees	**6,100**	6,100
Accountancy fees	**500**	500
Hire purchase interest	**-**	145
Operating leases	**25,900**	36,031

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2022	2021
	£	£
Wages and salaries	**829,589**	691,834
Social security costs	**67,008**	45,273
Pension costs	**49,701**	34,232
Medical insurance	**5,209**	4,146
	951,507	775,485

No employee was paid £60,000 or more during the year (2021: Nil).

No trustees received remuneration or any other benefits during the year.

No trustees (2021: nil) were reimbursed travel and subsistence expenses for attending meetings amounting to £nil (2021: £nil).

Key management personnel
The total benefits paid to key management personnel during the year were £130,089 (2021: £124,532).

10. STAFF NUMBERS

The average number of staff employed during the financial year amounted to:

	2022	2021
	No	No
Managers	**8**	7
Development officers	**8**	6
Training officers	**9**	8
Administrators	**8**	7
	33	28

The average number of full time equivalent staff employed during the financial year amounted to:

	2022	2021
	No	No
Managers	**8**	7
Development officers	**7**	6
Training officers	**8**	7
Administrators	**7**	6
	30	26

11. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2021	**7,926**	**70,400**	**78,326**
Additions	**12,042**	**7,650**	**19,692**
At 31 March 2022	**19,968**	**78,050**	**98,018**
Depreciation			
At 1 April 2021	**7,926**	**41,803**	**49,729**
Charge for year	**3,010**	**15,554**	**18,564**
At 31 March 2022	**10,936**	**57,357**	**68,293**
Net book value			
At 31 March 2022	**9,032**	**20,693**	**29,725**
At 31 March 2021	-	28,597	28,597

Included in computer equipment are assets on hire purchase with a net book value of £nil (2021: £12,175).

12. DEBTORS

	2022 £	2021 £
Amounts due within one year:		
Trade debtors	**36,307**	9,453
Other debtors	**87,647**	1,937
Prepayments and accrued income	**21,093**	11,066
	145,047	22,456

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	**89,755**	59,878
Other creditors	**13,962**	11,992
Social security and other taxes	**24,580**	15,355
Accrued expenses	**26,785**	21,197
	155,082	108,422

14. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2022	2021
	£	£
Loan	**24,931**	19,945
	24,931	19,945

The amounts due can be seen to be split over the following periods:

	2022	2021
	£	£
Due between 2-5 years	**24,931**	19,945
	24,931	19,945

15. RESTRICTED FUNDS

	Sub-Note	Balance as at 1 April 2021 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2022 £
ACT 2021/22		-	**7,299**	**(4,638)**	**-**	**2,661**
ACT Level 2/3		(4,435)	**29,695**	**(14,990)**	**-**	**10,270**
ACT SEW		3,817	**19,139**	**(8,531)**	**-**	**14,425**
Apprenticeships 2018/19 L3 SEW		(2,488)	**2,813**	**(1,869)**	**1,544**	**-**
Apprenticeships 2018/19 WW		(1,679)	**4,592**	**(1,360)**	**(1,553)**	**-**
Apprenticeships Delivery Sessions		270	**2,047**	**(7,280)**	**-**	**(4,963)**
Cambrian 2021/22		-	**20,896**	**(7,251)**	**-**	**13,645**
Cambrian Training Apprenticeships	8	(2,696)	**29,666**	**(23,641)**	**-**	**3,329**
Climate Action Boost	10	2,813	**-**	**(2,813)**	**-**	**-**
Conwy County Borough Council – Additional Transitional	5	554	**-**	**(636)**	**82**	**-**
Conwy		-	**46,109**	**(46,385)**	**276**	**-**
Conwy Grants		-	**24,688**	**(24,688)**	**-**	**-**
Conwy Webinar		-	**200**	**(200)**	**-**	**-**
Conwy Training 2021/22		-	**1,000**	**(724)**	**(276)**	**-**
Cwlwm	9	-	**633,185**	**(593,475)**	**(39,710)**	**-**
Early Years Wales – Healthy and Active	10	237	**-**	**(237)**	**-**	**-**
Flintshire OSG		-	**7,000**	**(7,000)**	**-**	**-**
Flintshire Training	4	840	**200**	**(1,040)**	**-**	**-**
Gwynedd County Borough Council	4	-	**15,000**	**(15,039)**	**39**	**-**
Neath Port Talbot Training Day	4	764	**-**	**(764)**	**-**	**-**
Newport City Council		-	**57,685**	**(54,546)**	**(3,139)**	**-**
Newport City Council – Early Years	4	(729)	**-**	**729**	**-**	**-**
Newport City Council – Grants		-	**45,227**	**(48,366)**	**3,139**	**-**
Newport City Council – Summer of fun		-	**11,920**	**(11,920)**	**-**	**-**
Newport City Council – Training	4	3,389	**-**	**(3,706)**	**317**	**-**
Newport City Council – Training 2020/21	4,5,10	83	**-**	**(83)**	**-**	**-**
People and places	1	33,500	**121,762**	**(120,632)**	**-**	**34,630**
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	(218)	**13,206**	**(30,538)**	**-**	**(17,550)**
PFS Lot 2 – Ceredigion	8	(218)	**4,671**	**(10,203)**	**-**	**(5,750)**
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	(218)	**18,338**	**(34,711)**	**-**	**(16,591)**
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	(218)	**24,569**	**(48,542)**	**-**	**(24,191)**
PFS Lot 5 – EW Flint, Wrex	8	(218)	**12,470**	**(30,562)**	**-**	**(18,310)**
PFS Lot 7 – EW VOG, Car, New, Mon	8	(218)	**29,699**	**(50,552)**	**-**	**(21,071)**
PFS NW	8	(643)	**11,325**	**(7,274)**	**-**	**3,408**
PFS SEW	8	(724)	**5,782**	**(7,660)**	**-**	**(2,602)**
PFS WW	8	(552)	**2,331**	**(2,586)**	**807**	**-**
Rhondda Cynon Taf – Training	10	-	**9,500**	**(9,500)**	**-**	**-**
Swansea	3	-	**36,922**	**(37,491)**	**569**	**-**
Tesco Bags of Help – Blaenau Gwent	10	708	**-**	**(709)**	**-**	**-**
Tesco Centenary – SEW	10	739	**7,500**	**(8,239)**	**-**	**-**

Tesco Centenary – WW	10	2,016	**5,000**	**(7,017)**	**1**	**-**
Torfaen Training - 2020/21 - NW		709	**11,817**	**(5,676)**	**-**	**6,849**
Torfaen Training - 2020/21 -SEW		(1,968)	**10,215**	**(7,633)**	**-**	**614**
Torfaen Play Service		-	**8,000**	**-**	**-**	**8,000**
Torfaen - PFS WW and Valleys		393	**17,495**	**(5,735)**	**-**	**12,153**

15. RESTRICTED FUNDS (continued)

	Sub-Note	Balance as at 1 April 2021	**Income**	**Expenditure**	**Transfers**	**Balance as at 31 March 2022**
		£	**£**	**£**	**£**	**£**
Torfaen - PFS East Wales		819	**4,871**	**(3,863)**	**(1,827)**	**-**
WCVA – 3rd Sector	10	59,835	**14,959**	**(43,479)**	**-**	**31,315**
Welsh Language Officer	1	-	**30,000**	**(30,000)**	**-**	**-**
Welsh Water	10	151	**-**	**(151)**	**-**	**-**
		94,415	**1,358,793**	**(1,383,206)**	**(39,731)**	**30,271**

*The negative balances relate to the carry forward of expenditure that will be funded post year end.

Note 1 Staff costs
Funding to cover staff costs to support the Rates Support Grant within the Local Authority. To help develop and sustain clubs offering them training on club development and policies.

Note 2 Assisted Places and Extra Hands Grants
Extra Hands grants provide full or part funding for one-to-one workers for children with special needs. Assisted Places grants provide for families unable to afford childcare fees. Clybiau Plant Cymru Kids' Clubs manages the application, assessment, payment, and monitoring processes for the award. The organisation's local Childcare Business Development Officers support clubs by advertising the grants, helping with applications, conducting monitoring and providing whatever other assistance is required. Assisted Places and Extra Hands grants are important to children, parents and clubs. Everyone recognises the entitlement of special needs children to support as well as the positive social and emotional benefits of inclusion for children with special needs and their peers. Grants are also necessary for clubs as most childcare clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. The grants are critical to parents who need respite, need to work, want to work or attend training.

Note 3 Children and Communities Grant
Funding to employ staff to support the development of new childcare.

Note 4 Training

Funding to provide Playworker training courses, for Playworkers working or living within the Local Authority area to improve the skills of new and existing childcare workers in Out of School Childcare Clubs. Some courses are run as workshops in clubs with the children participating in the training workshop alongside the Playworkers.

Note 5 Development Grants

Development and sustainability grants to provide development, support and a key fund grant programme, which includes equipment, for Out of School Childcare Clubs. Setting up new Out of School Childcare Clubs, extending existing clubs.

Note 6 Health Challenge Wales

Funding to provide training to Playworkers to raise awareness of the benefits of physical activity and balanced nutrition and to enable children to take more responsibility for their own health.

Note 7 Jobs Growth Wales

A project which allows Clybiau Plant Cymru Kids' Clubs to employ for 26 weeks, young people not currently in employment, education or training, to place them in Out of School Childcare Clubs and to mentor them through job competency workshops in the hope that they will achieve the award stage of a level 1 and the settings in which they are placed will retain them in their employ after the project.

Note 8 Apprenticeships
A work based learning project training participants in CACHE level 2,3 & 5 in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.

Note 9 Welsh Government – Children and Families Development Grant
Working together with the five leading childcare organisations in Wales, to deliver a bilingual integrated service that will ensure the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach.

Note 10 Other General Funds

Grants for one off funding for specific projects.

Restricted funds represent grants received for specific purposes. When the expenditure to which these grants relate is incurred it is charged to the fund in the Statement of Financial Activities.

Where an overspend occurred on a restricted fund, a transfer has been made from unrestricted funds to cover the overspend.

15. RESTRICTED FUNDS (continued)

Previous year	Sub-Note	Balance as at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2021 £
ACT Training	8	(143)	16,134	(16,662)	98	(572)
Anglesey County Council – OSG	4	-	5,000	(5,000)	-	-
Anglesey County Council – Training	4	5,945	-	(5,945)	-	-
Bridgend – Training	4	-	200	(327)	127	-
Cambrian Training Apprenticeships	8	(684)	8,181	(10,193)	-	(2,696)
Children and Young Peoples Fund	4	2,798	-	(2,798)	-	-
Climate Action Boost	10	-	15,000	(12,187)	-	2,813
Conwy County Borough Council	2,4,5	-	70,761	(70,761)	-	-
Conwy County Borough Council – Additional Transitional	5	-	2,180	(1,626)	-	554
Conwy County Borough Council – PLGH	8	1,244	-	(1,244)	-	-
Co-op	10	2,172	-	(2,172)	-	-
Cwlwm	9	-	639,934	(525,845)	(114,089)	-
Early Years Wales – Healthy and Active	10	237	-	-	-	237
Flintshire Training	4	840	200	(200)	-	840
Gwynedd County Borough Council	4	-	15,000	(15,000)	-	-
Gwynedd County Borough Council – Transitional	4	4,936	-	(4,936)	-	-
Monmouthshire County Council – Risky Play	4	211	(310)	-	99	-
Monmouthshire County Council – Welsh Church	10	13	-	(18)	5	-
Neath Port Talbot Training Day	4	776	-	(12)	-	764
Newport City Council	4,5,10	-	117,912	(117,829)	-	83
Newport City Council – Additional L3 Trans Learner	4	-	300	(300)	-	-
Newport City Council – Early Years	4	-	2,865	(3,594)	-	(729)
Newport City Council – Early Years Training	4	696	-	(711)	15	-
Newport City Council – Training	4	10,923	-	(7,534)	-	3,389
Newport City Council – Vulnerable Children	10	-	55,821	(55,821)	-	-
People and places	1	153	211,540	(178,193)	-	33,500
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	-	-	(218)	-	(218)
PFS Lot 2 – Ceredigion	8	-	-	(218)	-	(218)
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	-	-	(218)	-	(218)
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	-	-	(218)	-	(218)
PFS Lot 5 – EW Flint, Wrex	8	-	-	(218)	-	(218)
PFS Lot 7 – EW VOG, Car, New, Mon	8	-	-	(218)	-	(218)
PFS NW	8	(37)	10,049	(10,655)	-	(643)
PFS SEW	8	(1,701)	11,913	(10,936)	-	(724)
PFS WW	8	39	3,499	(4,090)	-	(552)
Ray Gravell	10	844	-	(844)	-	-
Rhondda Cynon Taf – Additional Risky Play	10	-	200	(216)	16	-
Rhondda Cynon Taf – Risky Play	10	-	160	(160)	-	-
Swansea	3	-	38,622	(38,622)	-	-
Tesco Bags of Help – Blaenau Gwent	10	-	1,000	(291)	-	709

Tesco Bags of Help – Llanelli	10	1,292	-	(1,292)	-	-
Tesco Bags of Help – Tenby/Saundersfoot	10	336	-	(336)	-	-

RESTRICTED FUNDS (continued)

Previous year	**Sub-Note**	Balance as at 1 April 2020	Income	Expenditure	Transfers	Balance as at 31 March 2021
		£	£	£	£	£
Tesco Centenary – SEW	10	(63)	7,500	(6,698)	-	739
Tesco Centenary – WW	10	(86)	5,000	(2,898)	-	2,016
Torfaen Training - Apprenticeships and PFS	4,8	(15,772)	47,278	(35,950)	453	(3,991)
WCVA – 3rd Sector	10	-	59,835	-	-	59,835
Welsh Language Officer	1	-	30,000	(30,000)	-	-
Welsh Water	10	151	-	-	-	151
		15,120	1,375,774	(1,183,203)	(113,276)	94,415

16. UNRESTRICTED FUNDS

	Balance at 1 April 2021	**Income**	**Expenditure**	**Transfers**	**Balance at 31 March 2022**
	£	**£**	**£**	**£**	**£**
Designated Funds					
Budget Contribution	61,973	**-**	**-**	**-**	**61,973**
Maternity and Sickness Reserve Fund	10,000	**-**	**-**	**-**	**10,000**
IT Improvement Fund	10,000	**-**	**-**	**(10,000)**	**-**
Membership Services	32,400	**-**	**-**	**14,130**	**46,530**
Fixed assets	28,597	**-**	**-**	**1,128**	**29,725**
	142,970	**-**	**-**	**5,258**	**148,228**
General Funds	111,936	**15,324**	**(17,087)**	**34,473**	**144,646**
	254,906	**15,324**	**(17,087)**	**39,731**	**292,874**

The **Budget Contribution Fund** represents money from the general reserve set aside to finance unrestricted expenditure in 2022-23.

The **Maternity and Sickness Reserve Fund** represents money set aside to cover any costs of maternity or sickness cover which arge over and above the budget for 2022-23.

The **IT Improvement Fund** represents monies set aside for future IT projects, this was expended in 2021-22.

The **Membership Services** fund represents monies set aside to provide free memberships in 2022-23.

The **Fixed assets** fund represents to the net book value of the charity's unrestricted fixed assets.

Previous year

	Balance at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2021 £
Designated Funds					
Budget Contribution	47,396	-	-	14,577	61,973
Maternity and Sickness Reserve Fund	10,000	-	-	-	10,000
IT Improvement Fund	10,000	-	-	-	10,000
Membership Services	-	-	-	32,400	32,400
Fixed assets	-	-	-	28,597	28,597
	67,396	-	-	75,574	142,970
General Funds	53,052	21,182	-	37,702	111,936
	120,448	21,182	-	113,276	254,906

17.ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	**Designated funds £**	**Restricted funds £**	**Total £**
Fund balances as at 31 March 2022 are represented by:				
Tangible Fixed Assets	**-**	**29,725**	**-**	**29,725**
Current Assets	**324,659**	**118,503**	**30,271**	**473,433**
Current Liabilities	**(155,082)**	**-**	**-**	**(155,082)**
Non-Current Liabilities	**(24,931)**	**-**	**-**	**(24,931)**
	144,646	**148,228**	**30,271**	**323,145**

Previous year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances as at 31 March 2021 are represented by:				
Tangible Fixed Assets	-	28,597	-	28,597
Current Assets	240,303	114,373	94,415	449,091
Current Liabilities	(128,367)	-	-	(128,367)

111,936	142,970	94,415	349,321

18. FINANCIAL COMMITMENTS

At 31 March 2022, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2022	2021
	£	£
Expiring within one year	**41,970**	25,900
Expiring between two and five years inclusive	**-**	9,180
	41,970	35,080

19. RELATED PARTY TRANSACTIONS

The clubs of which J Jones (2021: J Jones) (trustee in recent years) are involved in running, received grants from the charity totalling £1,575 during the year (2021: £nil). There were no outstanding balances at the year-end (2021: Nil).

20. SHARE CAPITAL

The company does not have a share capital, being limited by guarantee.

21. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £49,701 (2021: £34,232). Contributions outstanding at the year-end amounted to £8,180 (2021: £5,779).

22. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2022	2021
	£	£
Net income/ (expenditure) for the reporting period	**(26,176)**	213,753
Adjustments for:		
Depreciation charges	**18,564**	13,725
Dividends, interest and rents from investments	**(30)**	(43)
Decrease in stocks	**229**	119
(Increase)/decrease in debtors	**(122,591)**	84,318
Increase/(decrease) in creditors	**46,660**	22,103
Net cash provided by/(used in) operating activities	**(83,344)**	333,975

Analysis of Cash and Cash Equivalents

Cash in hand	**319,844**	417,864

Total Cash and Cash Equivalents	**319,844**	417,864

Analysis of Net Debt

	At 1 April 2021	**Cash-flows**	**As at 31 March 2022**
	£	**£**	**£**
Cash	417,864	(98,020)	**19,844**
Loans falling due after more than one year	(19,945)	(4,986)	**(24,931)**
	397,919	(103,006)	**294,913**

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2021 £
Income and endowments from:			
Donations and legacies	14,884	-	14,884
Charitable activities	-	1,375,774	1,375,774
Other trading activities	6,255	-	6,255
Investments	43	-	43
Total income and endowments	21,182	1,375,774	1,396,956
Expenditure on:			
Charitable activities	-	1,183,203	1,183,203
Total expenditure	-	1,183,203	1,183,203
Net income/(expenditure)	21,182	192,571	213,753
Transfers between funds	113,276	(113,276)	-
Net movement in funds	134,458	79,295	213,753
Reconciliation of Funds			
Total funds brought forward	120,448	15,120	135,568
Total funds carried forward	254,906	94,415	349,321

	2022		2021	
	£	**£**	£	£
Income				
Donations	**629**		2,634	
Revenue grants	**1,358,793**		1,375,774	
Deposit account interest	**30**		43	
Other income	**14,665**		6,255	
Membership fees	**-**		12,250	
		1,374,117		1,396,956
Charitable Expenditure				
Advertising and marketing	**15,638**		8,093	
Bank charges	**1,044**		993	
Club resources	**5,194**		6,334	
Computer costs	**59,268**		81,066	
Database costs	**811**		1,243	
Depreciation	**18,564**		13,725	
Grants	**83,553**		127,620	
Insurance	**2,298**		7,359	
Medical insurance	**5,209**		4,146	
National insurance	**67,008**		45,273	
Pensions	**54,911**		34,232	
Printing and stationery	**4,000**		9,359	
Professional fees	**24,004**		3,426	
Recruitment expenses	**10,630**		1,552	
Rent and utilities	**67,519**		66,861	
Repairs and maintenance	**16,022**		4,791	
Salaries	**847,629**		679,645	
Subscriptions	**6,315**		5,359	
Sundry expenses	**3,331**		895	
Telephone and postage	**35,182**		32,127	
Training and courses	**50,170**		38,008	
Travelling expenses	**12,303**		1,286	
Website	**3,090**		3,090	
Auditors’ remuneration	**6,600**		6,600	
Costs of trustees’ meetings	**-**		120	
		1,400,293		(1,183,203)
Net surplus/(deficit) for the year		**(26,176)**		213,753

CLYBIAU PLANT CYMRU KIDS CLUBS

England & Wales - Charity number 1093260

Accounts

Clybiau Plant Cymru Kids' Clubs

A company limited by Guarantee and Registered Charity

Annual report and financial Statements of the Board of Trustees

Year ending 31 March 2021

Company Number: 4296436
Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Vision

A place where children play and communities prosper

Mission

to be the voice of Out of School Childcare Clubs in Wales, supporting children's right to play and quality childcare that is sustainable, affordable and meets the needs of children, their families and communities.

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Chairpersons and Chief Executive Officers Report

A year that commenced in lockdown, with Out of School Childcare Clubs unsure whether they could or would survive and our staff working from home, saw the whole team adjusting to their new way of working, whilst at the same time going over and above, supporting the sector to adapt and survive.

Working closely with Welsh Government and as a CWLWM partner has allowed us to ensure that we have not only supported, but been the voice of the Out of School Childcare sector. We have acknowledged and addressed the issues that have affected them, demonstrated the intrinsic values of our staff and their support offered and have vocalised what was needed for this section of the childcare sector that continued to be most affected by the Covid-19 pandemic and subsequent restrictions. Reviewing, researching and drafting templates for the sector, taking time to understand the guidance and empowering clubs to adapt to ensure they, where able, could continue to run during the Covid-19 pandemic safely, whilst still delivering quality play opportunities to the children to support their families during this difficult time.

Many parts of the sector were unable to access funding over and above furlough, with issues highlighted around those who were not incorporated or did not have charitable status, or were not paying business rates. Clubs with "Limited Liability" structure whose owners were paid by dividend and not through PAYE or self-employed, also struggled for funds.

We highlighted the sector's importance through campaigns of support; such as the #Diolch and the We Care campaign videos; which promoted the sector that remained as an integral part of the Covid-19 response as teachers, but were often not recognised in the same way. Letters to Ministers, blogs, surveys and data collected from Settings have allowed us to feed into many consultations and provide evidence on the impact of Covid-19 on children and young people and the Welsh economy. Working so closely with Welsh Government has allowed the passionate team at Clybiau Plant Cymru Kids' Club to rise to the challenge of developing what was needed by the sector to revive, and allowed us to communicate this with those that need to appreciate the sector.

On National Play Day (5th August) Clybiau Plant Cymru Kids' Clubs led a Wales-wide 'treasure hunt', hiding 600 activity boxes across Wales containing challenge cards, chalks, activity sheets and seeds. Our social media campaign encouraged children to hunt for the boxes, as a way of bringing families together and recognising the importance of play in a 'socially distanced' friendly manner. We are so proud of our team and how we worked to raise the profile of play amidst all of the other work being undertaken to support the Sector to re-open. We loved seeing photographs on social media of children finding the boxes and using the contents to inspire their play. The activity ideas were also posted on our Facebook Page later in the day, to support the involvement of those who had been unable to find a box.

As the year ended a lack of access to school premises to the childcare sector to allow them to revive remained an issue, along with the intention of some Local Authorities to utilise unregulated childcare, instead of supporting the revival and survival of the registered childcare sector.

Looking forward to the new year we see a need for sustainability support for settings that are able to revive, allowing them to meet the additional costs of social distancing and reduced capacity restrictions and thus reduced income and increased costs that will go hand in hand with that.

As an organisation additional funding has allowed additional capacity for us to focus having a more in-depth knowledge of the issues facing the sector. We have been proactive throughout the COVID-19 pandemic, and will continue with our proactive approach; with our expert, intrinsically motivated staff we call on Welsh Government and Local Authorities to support our work with sustainable, longer term funding in the future.

Our ongoing projects and our new strategic goals will continue to improve the governance, sustainability, quality through training, and Welsh Language provision, and will ensure robust management and hopefully increased registration.

Our Clubs have commented that they would not still be standing without our support, members of PETC and AWARE have praised us for the extent we have supported the sector, and Trustees of clubs have said that they have benefited hugely from the information and support provided. Our Learners have, on the whole, continued to progress and have been supported to achieve their qualifications throughout the Covid-19 pandemic.

We cannot express just how proud we are of the team of people we have working for the organisation. They are intrinsically motivated to make the sector survive and make the process of doing so easier with a wealth of resources and knowledge. They have appreciated the support the organisation has given them to help them to be resilient, to have a better work life balance, which has in turn benefitted the sector.

We understand and are passionate about our clubs, we want to do everything that we can to help them survive. We welcome the voice of our members and their input into everything that we do, it makes us the organisation that we are.

Amy Baugh
Chair of the Board of Trustees

Jane O'Toole
Chief Executive Officer

Report of the Directors and Trustees

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2021, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This is the 20th annual report of the company.

Our vision, mission, values and objectives

Vision

A Wales where children play and communities prosper.

Mission

To be the voice of Out of School Childcare Clubs in Wales, supporting children's right to play and quality childcare that is sustainable, affordable and meets the needs of children, their families and communities.

Values

Champion - the Voice of the OSC sector and advocating for children's need/right to play, supporting a **healthier Wales**
Protect - ensuring that valued community provisions are supported to protect themselves through robust governance and strengthened sustainability so they can continue offering their valuable services, supporting a **prosperous Wales.** Ensuring children's rights are safeguarded through supporting OSC to register and meet the National Minimum Standards.
Collaborate - working with partners across CWLWM, LAs, WG, other funders and communities to provide the best support and development opportunities for the OSC sector, supporting accessible opportunities for all families and a **more equal Wales.**
Knowledge - providing sector specific business support, resources, CPD training and qualifications to support lifelong learning and enhancement of quality of provisions. Supporting the development of our own staff, Playworkers, managers, committees, children; including welsh language development, supporting a **Wales of vibrant culture and thriving Welsh language.**
Communicate - ensuring our sector is kept informed; and ensuring WG/LAs are informed about key challenges and considerations relating to the Sector. Communicating the benefits of quality OSC provision to schools and communities, to support a **Wales of cohesive communities**.

Objectives and Activities

The aims for which the Charity is established are to:

- Promote the care and education of children in Out of School Childcare Clubs and to promote the provision of facilities for the play, recreation and other leisure time occupations of such children in the interest of social welfare with the objects of improving their conditions of life.
- Advance the education and training of persons providing such care and educational and recreational facilities.
- Conduct research into all aspects of the care, education and recreation of such children and to publish the useful results of such research.

The overlying principles which are employed to achieve our aims that set out how as a charity we further our legal purposes are through the following objectives:

- Support an affordable, accessible, quality Out of School Childcare Club in every community which wants one.
- Meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views.
- Provide quality support services, information and training for Out of School Childcare Clubs.
- Value the staff and volunteers and deal with them in an open and fair manner.
- Enable people within the organisation to have every opportunity for self-development and training and be a best practice employer.
- Work in partnership with other organisations to help us achieve our mission statement.
- Communicate the benefits of quality Out of School Childcare to schools, parents (working and otherwise), the Government and the public at large.

Review of the Year

Clybiau Plant Cymru Kids' Clubs' Board of Trustees are the only **Volunteers** engaged by the organisation and whilst their contribution is significant to the running of the organisation, their input and involvement is not material to the ability of the organisation to undertake any particular activity.

In delivering and planning activities for the year, the Trustees have considered the Charity Commission's guidance on **public benefit** and the overlying principles above are used to plan the organisations' activities.

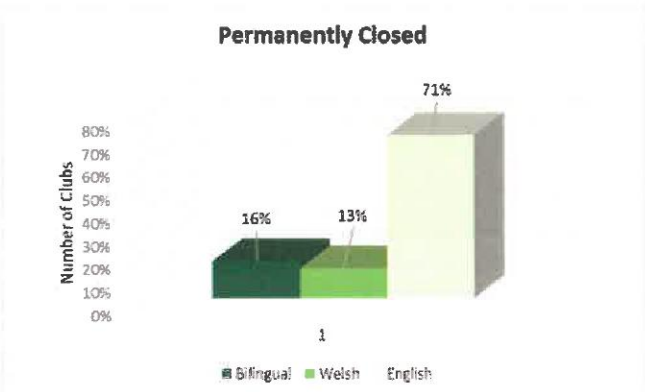
The aim and principles form a strategic plan which is agreed by the Board of Trustees. This Annual Report of the Board of Trustees identifies **achievements and benefits to the public** against these principles, this year we have set out our achievements and success against our strategic objectives:

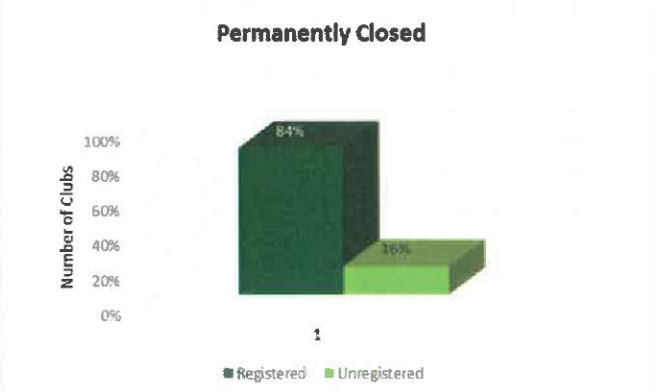
At the Board of Trustees meetings, progress against targets is assessed and decisions taken to amend accordingly. This report outlines the work carried out in the past year, which fully reflects the purposes that the charity was set up to further: **Out of School Childcare in Wales.**

Review of the Year

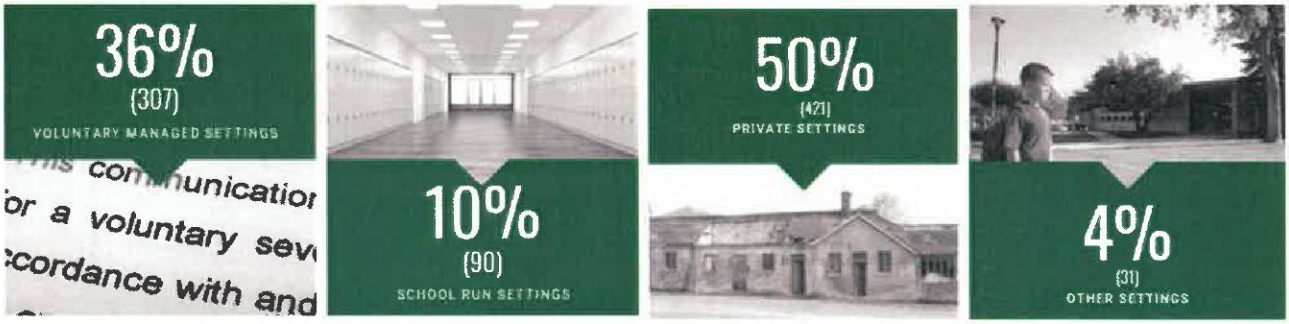
Club Numbers







Management types



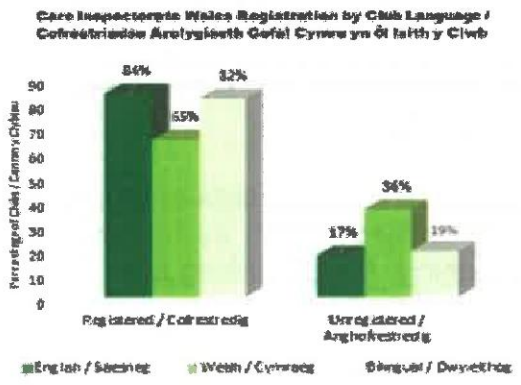
Language

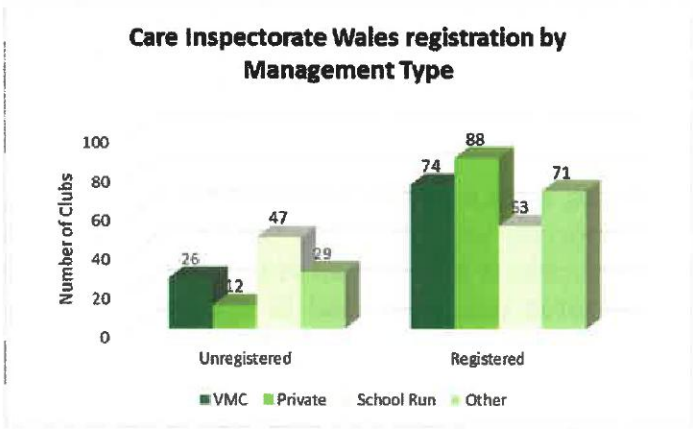












>100 new resources, guidance and templates developed

Staff Wellbeing



As an organisation already working from home at the beginning of the financial year, due to the first Covid-19 lockdown, we had started to adapt our working practices, procedures and learn how to deliver our services differently, whilst supporting our staff to remain resilient. Throughout the early part of the year we successfully adapted and excelled continuing to deliver effective support for the sector; its Management, Playworkers and our Learners.

Through effective communications and with the benefit of Microsoft packages such as Teams and Outlook, we were able to ensure that staff were fully informed of the updates as they happened and in turn they were able disseminate to learners, Playworkers and Managers, supporting our settings. During the year through highs and lows, our staff have continued to deliver and excel in their performance of our targets to support the Out of School Childcare sector. Our staff, through their own intrinsic motivation, have achieved and succeeded in ensuring that all that could be done, was for our clubs, learners and the childcare sector as a whole.

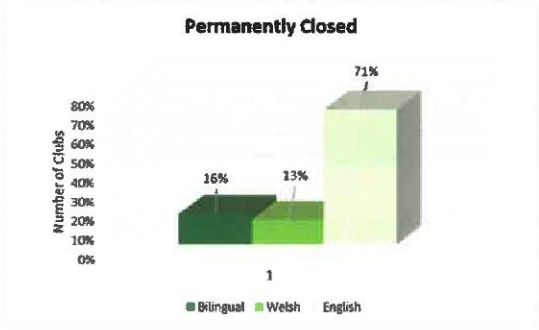
Clubs were contacted throughout the year with several check in phone calls and emails and resources were drafted, templates to support clubs on subjects such as furlough, grant applications and guidance to ensure Covid-19 safe reopening. A Playworking after Covid-19 resource was produced to ensure that not only childcare settings, but other organisations supporting children's play were given ideas on how to return to play safely following lockdown.

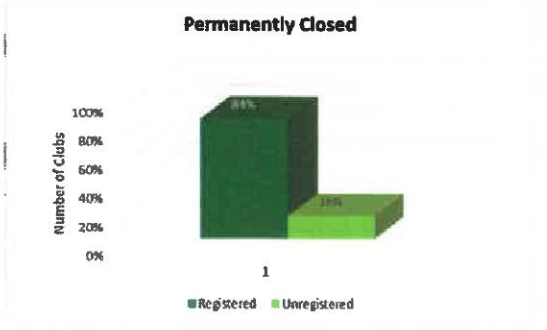
Through constant dialogue with Settings, we determined what support our community most needed. Business skills sessions and network events were delivered online and we **developed over 100 new resources**, guidance and templates in response. Our work focussed on the themes of, **sustainability** of the sector; with resources around funding and financial systems, **reopening**; with templates and resources to support the safety and wellbeing of staff and children on their return, **temporary closure** with policies and procedures to support clubs should they need to close due to Covid-19, and **governance;** supporting clubs Management to build resilience. Also the benefits of Care Inspectorate Wales – registration were a topic.

The effect of the Covid-19 pandemic on the Out of School childcare sector saw 213 clubs, in 143 settings close permanently, with many settings registered with CIW temporarily closed due to the effect of the pandemic and ongoing restrictions. However, on a positive note we have seen 30 clubs open, even during the restrictions, demonstrating an overall reduction in the club numbers to 1,543. Since our inception in 2001 we have supported an increase of

162% in Clubs since 2001 (589 – 1,543) although year on year since 2018 this has decreased, which is a concerning ongoing trend.

We have seen that those clubs that have closed permanently are made up of the following management and language demonstrating that Private run English registered clubs are those that are most likely to have closed.





From our data we are also aware that recognition of the importance of registration with CIW is more prevalent with English medium clubs additionally those that are privately managed. Clubs that are run through the medium of Welsh are more likely to be unregistered with 36% of these clubs not registered versus 17% English and 19% of Bilingual. Clubs who are run by schools are also more likely not to have sought registration with 47% of this type of club being unregistered.

In the same way that Social Media had a massive impact on how we engage with the sector last year, this year it has really proven itself to be a vital tool. Through the ongoing presence on Facebook we have been able to keep the sector updated on changes and provided them with the links needed to keep the sector running.

Staff wellbeing has been prioritised during the year and through reflecting on our operations, with staff and members of the Board of Trustees we have improved the quality of our processes and procedures, as well as working with the staff to improve their own wellbeing. Staff have received training on Mindfulness, working from home during the winter and we have encouraged them to access the benefits of Simply Health and Perkbox, which have their own support helplines should they require. We have worked to ensure that whilst moving to remote working, we have established new and effective communication channels and opportunities with staff with a channel on Teams entitled "Well (now in a minute)" which has allowed each staff member to support each other by posting links to useful articles, podcasts or social media sites they have accessed, supporting their own wellbeing to allow their colleagues to utilise should they want to.

Our staff survey shows that they felt supported to adapt, to understand how resilient they are and how the ability to have a good work life balance, afforded them by the organisation has supported this. Many staff commented that more time spent with family was greatly appreciated and whilst many have had ups and downs and overcome great personal challenges, they all agreed that the organisation had done a good job at supporting them.

We have responded to 12 consultations during the year; this in addition to reviewing guidance related to the Covid-19 pandemic. Some of the consultations related directly to the impact of the Covid-19 pandemic and others on Welsh Language, the curriculum and children's rights.

Governance

Working to our strategic goal of **Governance** will build strong incorporated organisations which have a strong child focused governance, providing sustainable and quality play and care for children, families and communities



During the year the Chief Executive Officer has been year working with Pilotlight who offer charities and social enterprises access to the strategic business support they need to become more efficient, effective and sustainable. The project aims have been to strengthen Governance of the organisation and working alongside the Chairperson and the Board of Trustees as a whole organisation, we have undertaken a SWOT analysis, developed the role of the Board and updated our strategic goals.

The Board met 5 times online during the Covid-19 pandemic, including for our Annual General Meeting, successfully achieving effective meetings by adapting to this new way of working. We will continue to build on the foundations of quality within the organisation and will progress with an accreditation in the next financial year.

We have received enquiries from 23 Out of School Childcare Clubs about their existing governance and ways to improve for the future. Our Childcare Business Development Officers have supported 7 voluntary managed committees to achieve Charitable Incorporated Organisation status with the Charity Commission with a further 3 working towards this and a number of other Settings to strengthen their governance, such as through committee member recruitment.

Due to current pressures and priorities for the Sector, high levels of club temporary closures and a need to respond to immediate sustainability concerns and supporting with ever changing guidance and procedures, we have not had as high engagement as we had hoped with our Out of School Childcare Assessment (OSCA - 16 completed) or resulting Action Plans (7 completed). However, we have been planning additional marketing of the OSCA and support available to develop Action Plans for next financial year to increase engagement and allow more services to benefit from this element of the Project.

Our partnership working throughout the year strengthened with an increased focus by all partners on working to support the childcare sector survive. Our **CWLWM** – (Childcare in Wales Learning and Working mutually) partnership, which in previous years had worked effectively, flourished and the advent of online meetings made collaboration easier and more effective. This move to online made our work supporting Welsh Government and the reviewing drafts of advice and guidance relating to Covid-19 pandemic, as did our collaboration with **AWARE** - All Wales Representatives of EYDCP's, **CIW** - Care Inspectorate Wales, **SCW** Social Care Wales, **PETC Wales** – Play Education and Training Wales, **QSAG** (Qualifications Strategic Advisory Group.)

Being members of these partnerships has allowed us to represent the voice of the Out of School Childcare sector, to feed into the work of Welsh Government and deliver updates and developments to keep the sector informed.

Our work throughout the Covid-19 pandemic has allowed us to update and inform **Welsh Government** on specific areas of concern relating to the Out of School Childcare sector and afforded us the opportunity to provide in depth papers to highlight various issues within the sector.

We have also explored the implications that Early Childhood Education and Care (ECEC) could have on the sector. We sat on the Strategic and working groups drafting the quality framework, submitting suggested inclusions for the Out of School Childcare sector to ensure appropriate inclusion also of the importance of Play. We also worked with Bridgend on their pilot. We will continue to represent on these subjects in the future.

Additionally, during the year, we have fed into 12 Consultations and although work on the review of the National Minimum Standards was paused due to the Covid-19 pandemic we will pick up on this work stream as it resumes. We continued worked with strategic partners in a Welsh Government and Business Wales task and finish group to support the findings of in depth review of the support available for Childcare Business in Wales. We also represented both the Out of School Sector and CWLWM partners on the Welsh Government Play review, although this was also paused for most of the year due to the Covid-19 Pandemic. We have supported the work on the Children's (Wales) Bill and ALN code.

Our representation of the sector on the **CIW strategic partnership** has allowed us to support continued development of CIW online. We have also worked with CIW to develop questions on holiday care for the SASS ensuring that it would meet the needs of the sector when collected in the future year. Our partnership with CIW has also allowed us to submit questions that arise from settings in relation to registration and inspection.

Throughout the year we have supported **Local Authorities** by attending local EYDCP meetings, also attending the **AWARE** group to represent both the Out of School Childcare Sector and the CWLWM Partnership. We have supported the development of the Childcare Offer and its Capital and Small Grants also sitting on local grant panels. To support ongoing collaborative working and communication with Local Authorities we have also delivered a Network Event for AWARE partners to discuss challenges facing the sector, the work we are doing to address these and how we can continue to work in partnership. These Quarterly Network Events will continue in the new financial year.

This year we have worked in partnership with Play Wales, NCFE CACHE and other national play organisations to develop a new qualification to replace the Award in Transition to Playwork (from Early Years). Taking part in fortnightly meetings the content and structure of the qualification was created to provide a more current qualification that also provides a wider field of eligibility. The introduction of Teaching Assistants, Forest School Practitioners and Youth Workers. This will provide Out of School Childcare settings to have access to training for those staff that would otherwise be ineligible. In addition to creating a new qualification the work on this qualification has also strengthened the relationship between the Training provision from Wales, England and Northern Ireland.

During the year we have communicated effectively with NCFE CACHE to ensure that the changes we have made to delivery continue to be in line with the highest quality possible. This has led to another year where we have received a grade of Excellent for all outcomes across the board. We have also supported the development of qualifications by providing a mapping exercise, that had been completed in the previous year, that demonstrated the disconnect between the qualifications and the National Occupational Standards.

The WeCare Wales campaign aims to challenge the perceptions of working in Childcare and to highlight how rewarding a career in this sector can be. This year we have supported the campaign by attending meetings, working in collaboration with Social Care Wales and CowShed to provide photos and videos to showcase the Playwork sector, to be included within a newly created 'Career Cards' pack and as part of the #Diolch campaign to show our appreciation for all Childcare and Playworkers who continued to provide a service throughout the pandemic.

We have gained accreditation through Cyber Essentials and Cyber Essential plus during the year, these accreditations ensure the safety and security of the data that as an organisation we hold.

Sustainability

The sustainability of the Out of School Childcare sector is always a challenge, however, during the Covid-19 pandemic this sector is one that has been the hardest hit. With the demand for childcare having changed, impacting on the numbers attending, and the financial sustainability of the sector; that alongside the challenge of their venues restricting access with a reluctance for clubs to run.

As an organisation we lobbied and applied for funding appropriate for the Out of School Childcare sector as many of the initial funding streams available to other parts of the sector were not accessible. We developed policies procedures and templates to support clubs to furlough their staff and to access all appropriate financial assistance available.

We developed monthly online 'Club Hubs' for Playworkers and Managers to discuss pertinent issues that they have raised, to be rolled out monthly in the new 2021/22 financial year. Also developed a series of pre-recorded webinars on: cashflow forecasts; social media marketing; becoming a Charitable Incorporated Organisation and financial management.

Sustainability through Registration Despite the Covid-19 Pandemic we were able to support 17 settings to register with Care Inspectorate Wales and continue to support 17 settings who are working towards. Improving the affordability of Childcare Settings will boost attendance, income and sustainability. Clubs being registered with Care Inspectorate Wales (CIW) allows registration with HMRC for: Tax Free Childcare enabling eligible working parents to access a government contribution of 20% towards fees and; with Local Authorities for The Childcare Offer enabling working parents/carers of 3-4 year olds to access 30 hours per week of fully funded early years education and childcare. CIW registration also provides reassurance of quality to parents, which can be used in the promotion of your setting.



To support clubs to register we have produced and recorded a bilingual webinar about completing registration online, focusing on its simplicity; we started development of a series of "Addressing the Barrier" resources to look at common reasons for remaining unregistered and ways of addressing these; developed and disseminated a flier outlining the importance of registration; and developed template marketing resources for registered Settings to ensure parents/carers are aware of financial support available and the benefit of using registered childcare.

During the year we promoted the benefits of registration with Care Inspectorate Wales and promoted these benefits for Clubs, Schools and Parents. We worked with Welsh Government to promote the benefits of using registered Holiday Childcare for the delivery of the Holiday Hunger Programme to provide positive play opportunities for Children who may not otherwise have this opportunity.

Our work in the future will see us focus on the need to register settings who currently run unregistered, i.e. Welsh medium of whom 36% are unregistered compared to 17% of English medium who are unregistered. Additionally, we see 47% of school run settings are unregistered compared to between 12% and 29% in other types of management. We will work with Welsh Government to support the messaging of the benefits of registration.

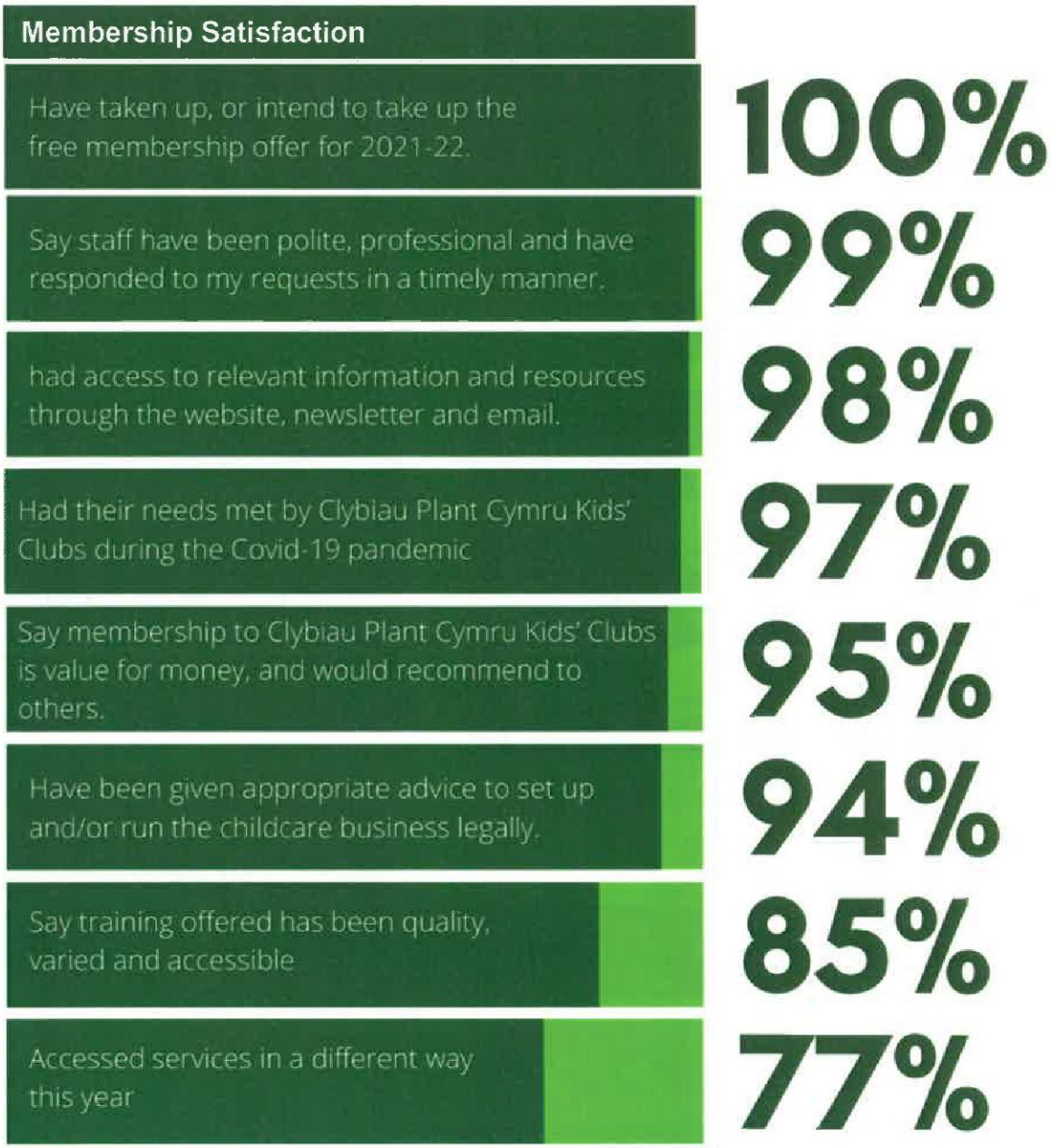
This year our focus on fundraising was shifted to supporting clubs to survive. With additional Covid-19 funds from both Welsh Government and The National Lottery Fund we were able to concentrate staff time on supporting settings to successfully apply for £293,438 directly supporting their own sustainability. During the year we made multiple applications, totalling £1,121,527 with a success rate of 96% which saw us bring in £1,072,905.



Clybiau Plant Cymru Kids' Clubs has supported the Continued Professional Development of Clubs in a range of ways to ensure that we are providing varied and meaningful support to the clubs, amending our engagement methods to facilitate continued support via remote means during the Pandemic. We have delivered a series of 18 network webinars to address Covid challenges and to build business resilience e.g., re-opening after Covid-19; Playworking after Covid-19; Welsh Government Childcare Provider Grants; Becoming Charitable Incorporated Organisations for Voluntary Management Committees. Our **Network Events** have been attended by a total of **112 Playworkers**, Managers and Committee Members. We have also begun preparations to facilitate monthly Club Hubs for the sector, to allow conversation, networking and collaborative problem solving. These will commence early in the next financial year.

Membership

During the year we were able to support all settings with membership benefits due to additional funding and to ensure that all clubs were supported fully throughout the Covid-19 pandemic and restrictions. During the year we achieved 49% of Clubs in Membership (2020: 46%) whilst many clubs remained closed due to the Covid-19 Pandemic, the new financial will hopefully see us achieve an increase on these numbers along with the re-opening of clubs. 95% say that membership is value for money and would recommend and 97% said that Clybiau Plant Cymru Kids' Clubs met their needs throughout the Covid-19 Pandemic.



"Clybiau are always there, are supportive no matter how minor the query and how ridiculous it might sound you give us the confidence to run the Club."

"We have had amazing service from Clybiau and would highly recommend your services."

"The support and advice from Clybiau Plant Cymru throughout the Covid-19 Pandemic has been excellent."

"The past year the support has been phenomenal, they have kept me sane and supported my clubs through the most horrendous and worrying times!"

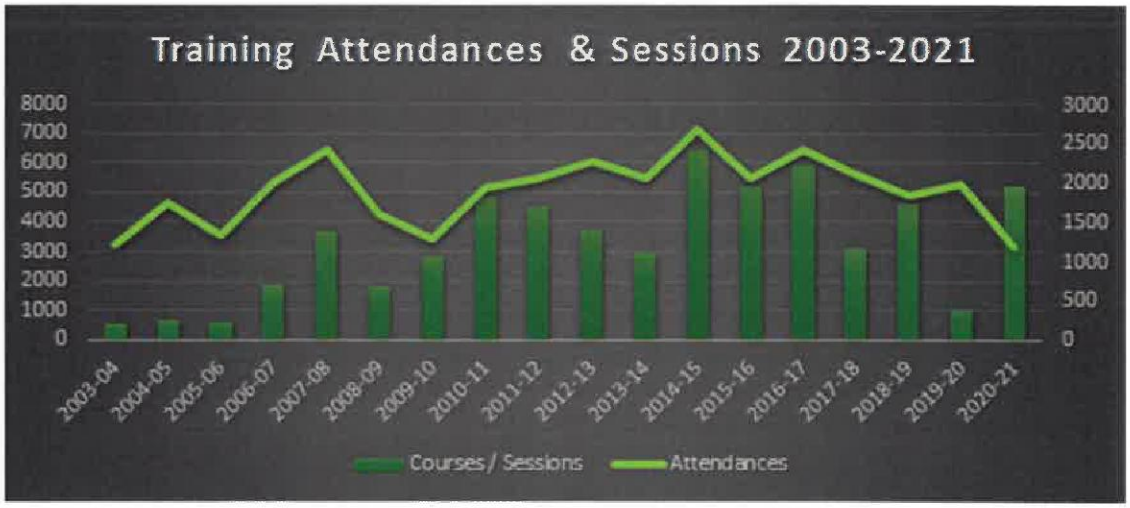
Training

A strategic goal that encompasses all aspects of **Training** to ensure a qualified, professional Playwork workforce supporting self-directed play to be understood, facilitated and promoted for children and young people. That spans continued professional development to foundation degree level qualifications is based on the understanding that quality training provides a stronger workforce (Playforce).



In April 2020 the Training Team were faced with the new challenge of having to move delivery to online due to restrictions enforced by the Covid-19 pandemic. At first this was through the use of the educational social media platform Edmodo. However, having monitored the engagement of the training and feedback it was decided that we needed to move to webinars to fully support the Learners. A new scheme of work was created to provide weekly training for all apprentices; much shorter than the full day sessions of old, these 1-hour sessions were planned to make for engaging sessions that were accessible. What we saw was an increase in attendances from 201 in the previous year to 300 this year. This meant that we were able to continue to support the Learners to achieve and develop, despite the national lockdown.

Evaluation demonstrated that learners preferred the new method of learning. We also continued to provide the Learners with excellent individual support to continue to meet their needs. This led to 837 virtual training visits, which supported reviewing development, individual guidance and collections of assessments. What this shows us is that, although there has been a lower number of overall attendances, there have been more courses and sessions.



Considering that the in-club workshops had to be postponed due the Global pandemic it is a testament to the Training Team and their commitment to their Learners and the sector that some many courses have been run.

Apprenticeships

We have grown our apprenticeship provision making more opportunities for the Out of School Childcare sector to have a qualified workforce. We continued to be funded by the Welsh Government **Work Based Learning Programme**, through sub-contracts with Torfaen Training, ACT and Cambrian Training, utilising both Progress for Success Apprenticeship funding and standard apprenticeship funding leading to an increase of Learners; in total this year we worked with **92** learners and **47** new sign ups. As we move into 2020/21 we progress with **65** Learners and have many new starts planned.

Qualifications claimed

The previous year saw many Learners that had over a year left on their programme so qualifications claimed this year have been lower than previous years. However, it is important to note that these Learners who have qualified have achieved their certificates under challenging circumstances, with 65 qualifications claimed.

Courses commissioned

The **Level 3 Awards in Transition to Playwork (From Early Years)** have been delivered in Newport, Conwy, Gwynedd and Anglesey. These have been delivered either on a 1-2-1 basis or through our newly developed scheme of work for online delivery. We have also continued to work closely with Local authorities and other funders to continue, where possible, to offer Training to promote good practice across the sector; utilising Zoom to deliver workshops. We were still able to deliver CPD courses online on the subjects of safeguarding, risky play, equality and inclusion and healthy friends.

We continue to deliver High Quality Training, with our Trainers scoring an average of **4.6 out of 5** for the training delivered and **91%** of learners saying they would recommend Clybiau Plant Cymru Kids' Clubs as a training provider

Continued Professional Development

With the increased level of available training online the whole of Clybiau Plant Cymru Kids' Clubs team has capitalised on these extra opportunities. This year 89 applications to attend training have been received and approved; this sees an increase of 218% on last year's applications. The team has also engaged in 116 internal training sessions, with subjects such as safeguarding and cashflows, supporting them in their roles also planning workshops to support the strategy for the organisation moving forward ensuring that it focusses on the Out of School Childcare Sectors needs post Covid-19.

Qualifications
This year Clybiau Plant Cymru Kids' Clubs have been successful in winning 6 of the 7 tenders that were offered by the Welsh Government and European Funding to deliver the Award in Transition to Playwork (from Early Years). These tenders combined provide us with the funding to deliver training for 1,000 learners across most of Wales. Clybiau Plant Cymru Kids' Clubs have engaged with external partners to work together to achieve the successful tender and delivery taking on Adult Learning Wales and Meynell Water as sub-contractors delivery will commence from April 2021.

Welsh Language

With our strategic Welsh language goal we seek to increase and embed its use, allowing children and families to access play opportunities and childcare in their preferred language, preserving the language for future generations.

Clybiau Plant Cymru Kids' Clubs has continued to take an active role in promoting the Welsh Language and supporting the Welsh Government's target of a million Welsh speakers by 2050 through the Work Welsh project and our ongoing commitment to empowering people to use more Welsh.

As the pandemic happened at the beginning of the financial year, Welsh Government recognised the need for the Out of School Childcare Sector to be supported and therefore the Welsh Language Co-ordinators supported the sector with the evolving guidance. Alongside this support, the Work Welsh team have continued to promote the use of Welsh through the development of resources.

The 'Work Welsh Wednesday' campaign encouraged the use of Welsh during lockdown, and on an ongoing basis within homes/childcare settings. The campaign was primarily publicised on our social media platforms and included 16 engaging **videos** with accompanying vocabulary **posters** and **word searches**.

Additionally, the Welsh Language Officers have developed our existing 'Incidental Welsh' workshop into an interactive webinar which could be delivered online when face-to-face training was not possible. While this webinar was planned to be delivered on three separate occasions to Playworkers, due to issues that Playworkers (and the Sector as a whole) were facing, this webinar was delivered once with 5 Playworkers in attendance. To maximise the reach and support of those who could not attend, the Welsh Language Officers recorded the webinar and this was emailed to the 49 settings who had remained engaged with the project.

Work Welsh Impact



55 Out of School Childcare Settings signed up to the Work Welsh project during 2019/2020, aiming to improve and increase the use of the Welsh Language in their setting.

Unfortunately, the effects of the pandemic have meant that of the 55 settings that originally signed up to the project, there have been challenges with contacting 26 of them.

Of the remaining 29 settings they cited the following:

9 settings have implemented **more Welsh**
3 settings are **planning to implement** once they have reopened
17 settings **plan to implement** once they are under less pressure due to Covid-19

Work is also underway to ensure that available pre-recorded webinars on the subjects of Charitable Incorporated Organisation status, Care Inspectorate Wales online, Cashflow and Social Media/Marketing, are also available through the medium of Welsh. Welsh Language Co-ordinators created a library of all existing Welsh resources, bringing them all together into a single portal that will be situated on the National Centre for Learning Welsh (NCfLW) website. All resources we created previously had been made available via social media, YouTube and the members area of our website were subsequently included on a location link document with electronic links to each resource and were cross-referenced to the NCfLW Camau workbooks, giving additional support for learners on the Camau training.

Clybiau Plant Cymru Kids' Clubs created and shared thematic Welsh Language resources on:

- Articles on The United Nations Convention on the Rights of the Child (UNCRC)
- Cheeky Elf Countdown Calendar
- Countdown to Christmas videos

A case study sharing the experience of a Playworker from Llanharan Community Development Project (LCDP) who has benefited from the Welsh language courses and training in order to promote the Work Welsh project, and the newly developed course, was submitted.

The newly developed Camau online course is currently being promoted with settings and learners registering their interest to undertake the course when it is made available in the new Financial Year.

Projects

Connecting and Supporting the Out of School Childcare Community

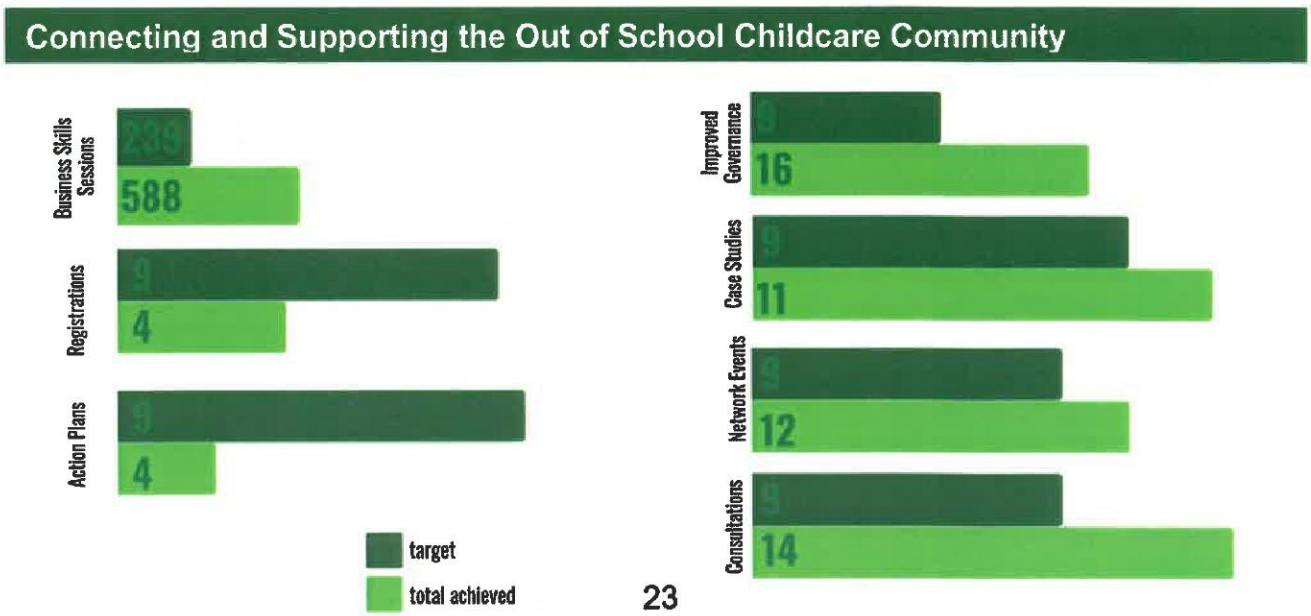
Our National Lottery Fund, People and Places project, which completed its first year has allowed us to work with the sector on their Governance. Whilst it has not been the first year of the Project that we had originally planned for, the Childcare Business Development Officers, along with other staff from the organisation, through the top up grant, have striven to provide the best support possible to address the most pressing needs of the Out of School Childcare community across Wales.

With the project only 3 months old when we went into the first lockdown, the new staff on the project were given a steep learning curve, not only being inducted into the project and learning about both the organisation and the clubs we were supporting, doing this all remotely from home. Meeting the projects aims and objectives to develop and strengthen the sector became even more vital and the support that the sector needed to help them survive the Covid-19 pandemic and our focus changed along with how we delivered it our support.

Our Project funded Childcare Business Development Officers have received enquiries from 31 Out of School Childcare Clubs about their existing governance and ways to improve for the future. Our Childcare Business Development Officers have supported 4 voluntary managed committees to achieve Charitable Incorporated Organisation status with the Charity Commission and a number of other Settings to strengthen their governance, such as through committee member recruitment.

Our key outcomes remain unchanged despite the Pandemic and progress against many of our original targets has still been made.

- Better quality play opportunities and care provision within Out of School Childcare Clubs through upskilling Playworkers and Managers.
- Better access to care and play provision, with Clubs registered with Government initiatives that improve affordability for families
- More sustainable, well governed childcare that will provide continuity of care for children.



Grow Your Own Feast Project

Our project to develop fun, free ideas for children and others to enjoy outdoors, connecting with nature and growing and celebrating sustainable, healthy food has benefitted from the enthusiasm and interests of our staff and Clubs and excellent partnerships we've developed with well-known gardeners and foragers.

Funded by Tesco Centenary Mid, West and South East Wales and chosen through public voting at Tesco stores, our 'Grow Your Own Feast' Project was extended to 31st January 2022 due to the impact of Covid-19 Pandemic.

We were fortunate to be able to use **a range of skills, interests, experiences and enthusiasm from within our own organisation** as we drew a working group together to share ideas and draft a plan of workshops and a resource pack.

We also established great partnerships with growing expert Terry Walton, celebrity organic gardener featuring regularly on BBC Radio 2, Adele Nozedar, published forager and **creative designers** to support the development of a child friendly resource pack, create videos for social media and feature in our quarterly newsletter.

We engaged 9 Clubs to pilot resources following a competition to win dedicated support from our Training Officers along with foraging books and gardening resources to enable Clubs to participate.

We developed a Grow Your Own Feast pack with 39 activity cards, exceeding the planned number as anticipated engagement with Playworkers, children and (older, often shielding) volunteers was difficult during the Pandemic and many Clubs were closed or managing new and changing Covid measures.

Looking forward:

As the project extends over the next financial year, take a look at our:

- social media posts, linking with national and global calendar events.
- sample designed resources on our website for up to 1,546 Clubs to access freely via our website.
- further resources such as foraging videos and events - general safety, wild garlic pesto, recognising elderflowers, recognising berries and Y Bont articles - celebrating and feasts and foraging.
- final Grow Your Own Feast resource pack.

We will also be delivering workshops, organising further sustainable resources for pilot Clubs to continue their growing journey and measuring project impact.

Community Foundation in Wales – Children and Young People's Fund (CFiW – YPF), Tesco Bags of Help, Ray Gravell and Friends Trust and Co-op Local Community Fund

From April workshop delivery through these projects had to be put on hold. Due to the Covid-19 Pandemic many settings, were closed or were not able to receive external visitors for workshop delivery and although we planned to resume face to face workshops from September, local restrictions were enforced across Wales and we faced the same challenges.

We did, however, with the benefit of these funded projects, want to continue to help enhance the quality of Out of School Childcare Clubs, which in the main were open and trying to revive in very difficult circumstances, and children still needed access to fun activities that would improve their physical and mental wellbeing. We piloted a range of remote methods such as creating resources, creating videos and delivering workshop webinars just to Playworkers where possible.

12 bilingual activity cards that focussed on the natural elements of earth, fire, water and air and a den building guide were also developed to provide Playworkers with a bank of ideas to respond to children's play needs/provide enriched quality play opportunities. The activities also aimed to support children to play outdoors and connect with nature, promoting health, wellbeing and environmental awareness as well as mitigating coronavirus risks.

Training Officers also combined **35 STEM activities into a Science Zone pack** through funding from the CFiW - YPF, which is now available to members via our website. The Rhondda Cynon Taf Clubs involved in this project also received printed copies of the Science Zone pack and some science-based resources to continue delivering STEM based activities within their Clubs.

Childcare for Vulnerable Children Scheme, Newport

In July 2020, funding was made available from Welsh Government for Local Authorities to support vulnerable children during the 6-week Summer Holiday. Clybiau Plant Cymru Kids' Clubs, currently funded to support the Out of School Childcare Sector across Newport through the Children and Communities Grant, submitted a proposal to the Local Authority detailing how Care Inspectorate Wales (CIW) registered Childcare Providers within the county could provide funded Childcare Places for vulnerable children aged 5-12 years from July 20th - August 28th.

A total of 10 Settings expressed an interest in involvement, with the funding allocated for the scheme allowing for 44 fully funded Childcare Places per day across 9 of these Settings during the 6-week holiday. A total of 83 children were offered a place for a minimum of 2 weeks across the 6-week holiday period. However, 17 did not attend due to Covid-19 concerns or lack of access to transport.

"I just wanted to say how beneficial to families this scheme has been. Staff at the Settings have been very helpful, friendly, giving daily feedback and the children have really loved attending- especially having a hot meal each day!"

"I would like to thank you for all your help and support in arranging the Childcare Settings, accommodating for the additional needs requests and keeping in contact throughout the placement."

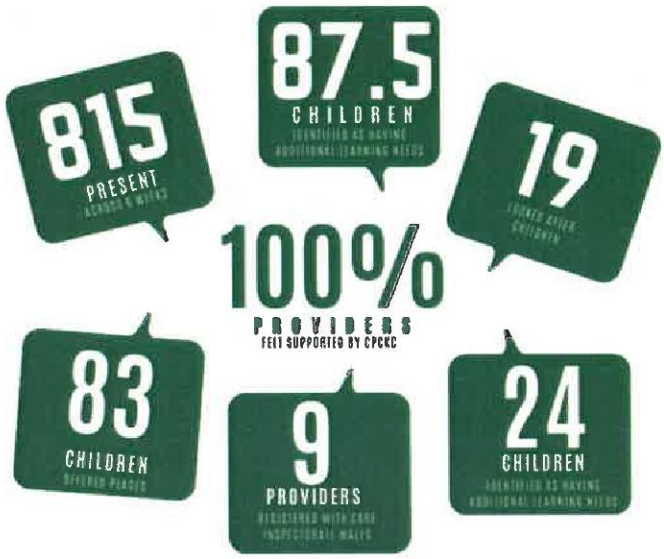
"Thank you for all of your support Naomi in helping everything run smoothly, it has made a real difference"

"I just wanted to say how beneficial to families this scheme has been. Staff at the Settings have been very helpful, friendly, giving daily feedback and the children have really loved attending- especially having a hot meal each day!"

"Clare has been amazing and will always answer any questions I have; will also ring with new information and if anything needs to change, we would always be informed."

"I really hope this scheme will be able to continue in the future."

Smaller scale schemes were also supported by Clybiau Plant Cymru Kids' Clubs in Newport during February half term and the first week of the Easter holiday, focused more on provision of early years places.



Tesco Bags of Help Blaenau Gwent

In December 2020, we had a successful outcome for our Blaenau Gwent Bags of Help 'Play Outdoors, Connect with Nature' application, being awarded £1,000. The application had originally been submitted in March 2019, with the outcome delayed due to a high number of applications to the scheme. The funding is for workshops for Out of School Childcare Clubs to encourage outdoor play. However, due to Covid-19 and related restrictions, the activities will take place in 2021-22.

Finance

This financial year has been very different to previous years. We have seen a decrease in one-off project funding, but we have had an increase in funding from other streams. This increased funding has helped our organisation maintain capacity and our financial performance was encouraging.

Income

Clybiau Plant Cymru Kids' Clubs has continued to receive funding from multiple sources with a detailed breakdown within Note 4 of the Financial Statements. The highest source of income comes from the CWLWM Consortium Grant from the Welsh Government, which contributed towards our core costs This **funding is vital** to our on-going work as it forms the foundation from which we are able to apply for project, Local Authority and all other types funding.

Funding through the Work Based Learning contract for Apprenticeships has decreased to £97,054 (2020 : £102,560). This funding helps us to upskill the Out of School Childcare workforce and helps settings to aim for the highest quality by completing qualifications.

Within our budget for 2020/2021 we included a fundraising target of £220,000. Due to other pressures, our focus on submitting funding applications decreased. However, due to additional funding received from Welsh Government we covered the short fall left by this target.

Due to additional income throughout the year, our reserves increased by £134,458. This has meant we could provide the same, if not a better service to Out of School Childcare Settings in Wales.

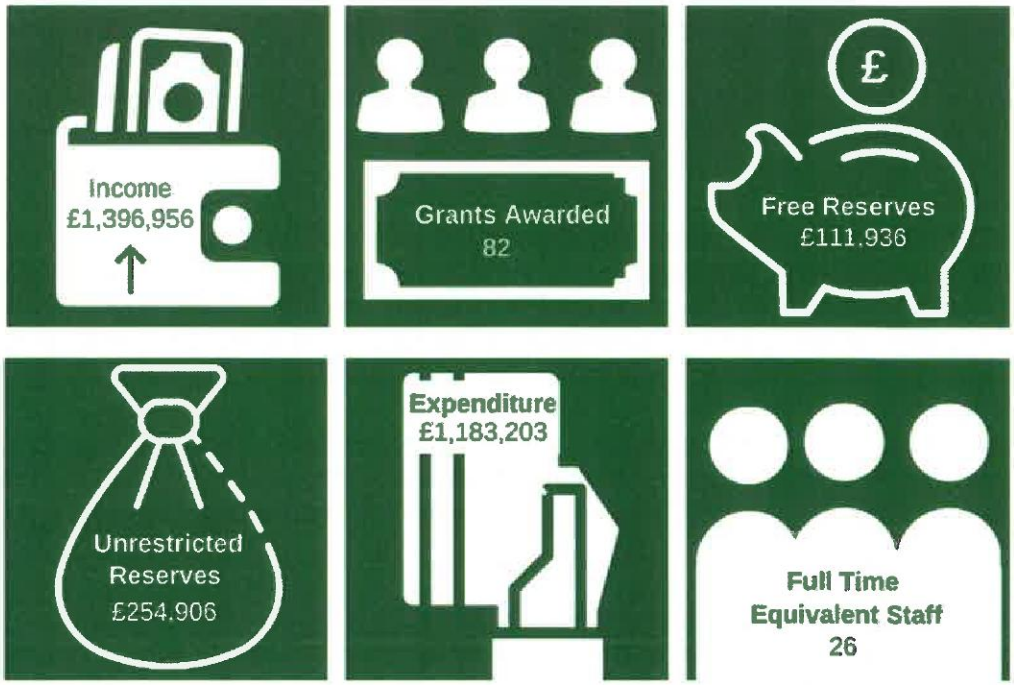
Expenditure

The number of fulltime equivalent staff has increased to 26 (24), this increase is due to increased work pressure and the successful award of additional contracts. This increase in the number of staff is also reflected in the total staff costs expenditure amount (2021: 65%, 2020: 62%).

During this year, we invested in upgrading equipment for staff to be able to work from home efficiently and with ease. We also invested in digitalising some of our process to help reduce printing in the future. The total cost was £81,066 an increase of 30%

The overall expenditure this year has increased by 5%, however our income increased by 40% so this increase in expenditure was absorbed.

2 counties have provided us with funding to distribute, administer, monitor and evaluate grants to support clubs. This made up 11% of our expenditure with 82 (52) grants being paid through the year via Assisted Places, Extra Hands, Start up and Sustainability grants. Included in these figures is the additional funding we received from Newport City Council for the Vulnerable Children Scheme.


Income
£1,396,956
Grants Awarded
82
£
Free Reserves
£111,936
Unrestricted
Reserves
£254,906
Expenditure
£1,183,203
Full Time
Equivalent Staff
26

RISKS

As we are dependent on certain income sources, this is one of our principal risks. We receive funding from many different sources, and this causes uncertainty as we cannot be certain as to who will continue to fund us. To mitigate this risk, we are identifying the sources of income that are our major dependencies and we are considering diversification plans and seeking funding from non-government sources.

Another of our principal risks is failure to achieve financial targets through budgeting or inadequate provision of funding. To mitigate this risk, we regularly monitor variances against the monthly budgets to ensure all cost centres are performing correctly. We are also making the managers of the cost centres aware of their position so they can implement any changes to make sure they are performing correctly.

The last of our three top risks is how the cash flow could impact operational activities. To ensure that this does not happen we ensure that adequate information along with monitoring and reporting is passed to the funder in a timely manner. This helps to ensure that our funders are happy with our results and that they continue to fund us.

The main factor that is likely to affect our financial performance and our position going forward relates back to funding. As our main income source is from Welsh Government – Cwlwm Grant, if they choose to discontinue this funding it would have a major impact on the running of the organisation as this funding contributes to our core costs. Many Local Authorities fund us through the Out of School Childcare Grant. Without this funding, we would not be able to continue the level of support we currently provide in their Local Authority Area. We can never be certain of this funding as it depends on the Local Authorities budget year on year.

INVESTMENT POLICY

Our reduction in free reserves has resulted in a decrease in the investment income received over the last few years. With our reducing reserves, we will be unlikely to be able to continue to make investments which attract higher rates of interest.

On a daily basis, the current account balance is returned to a minimum balance, with the monies being transferred to a liquidity manager account, which gains an overnight investment return. Investment with one banking institution, whilst not best practice, enables us to keep banking costs down, which otherwise would offset any interest that might be gained.

RESERVES POLICY

It is the policy of the charity to aim to achieve unrestricted funds, which are not committed for designated purposes or invested in tangible fixed assets ("the free reserves") of at least two months of the resources expended in the main budget. The current Trustees are working towards three months reserves, as soon as is possible.

Reserves are held as the Charity is reliant on grant funding which in the main is restricted. Our unrestricted reserves allow the Trustees to keep money aside to protect against drops in income or allow it to take advantage of new opportunities.

Our total amount of unrestricted funds total £254,906. Due to an increase in our unrestricted funds, this has allowed us to introduce additional designated funds. These designated funds are: Core budget Contribution (£61,973), Maternity and Sickness Reserve Fund (£10,000) and IT Improvement (£10,000), Membership services (£32,400) and Fixed Assets (£28,597). This leaves £111,936 as the organisation's free reserves.

Structure, Governance and Management

The company was incorporated under the name of Clybiau Plant Cymru Kids' Clubs Limited on 1 October 2001. The company is limited by guarantee, registered in England and Wales. Charitable status was obtained on 1 August 2002 under reference 1093260.

On 17 August 2005 the company passed a special resolution to amend the Memorandum of Association to include the power to provide indemnity insurance to cover the liability of the Trustees and the Articles of Association altered to open the membership to Out of School Childcare Clubs and an election procedure for the Board of Trustees.

On 26 September 2005, the company passed a Special Resolution to change its name to Clybiau Plant Cymru Kids' Clubs from Clybiau Plant Cymru Kids' Clubs Limited so that the Companies House and the Charity Commission name are the same.

The company was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

In October 2018, at the Annual General Meeting, new Articles of Association were adopted by the company, which allowed Trustees to serve on the Board of Trustees for a period of 3 years continuously (previously each Trustee needed to be elected annually), and also for co-opted members to be elected at any time of the year.

Appointment of Trustees

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected and can serve for a period of no more than three consecutive years at a time unless such persons last served as a trustee more than one year previously.

On 17 August 2005 a resolution was passed to alter the Memorandum and Articles of Association of Clybiau Plant Cymru Kids' Clubs in order to appoint 12 Trustees to the Board of Trustees from the Out of School Childcare Clubs full members.

12 Trustees are appointed through a series of 3 regional elections from the members, and with 3 co-options made by the outgoing Board, making 15 Trustees in all.

Such appointments are subject to confirmation by the members at the Annual General Meeting and the Trustees when appointed serve until the end of the next Annual General Meeting.

The Trustees may co-opt to fill any vacancy at any time but such co-opted Trustees hold office only until the next Annual General Meeting.

Trustee Induction and Training

All of the Trustees are familiar with the practical work of running Out of School Childcare Clubs and, with the Board co-options, provide a broad skill mix which reflects the diversity of the membership.

Each Trustee undergoes a Criminal Record Check (now known as DBS Disclosure and Barring Service) when elected. Each Trustee is given on election a trustee role description, strategic plan, memorandum and articles of association, company handbook, annual report and financial statements.

Trustees are inducted in the overall work of the organisation, and the range of projects the organisation is involved with at a series of presentations made by project leaders at the Annual General Meeting and at Board meetings during the year. Trustees receive bi-monthly copies of the "Governance" magazine, *essential information for effective trustees* published by civilsociety.co.uk. Trustees are also alerted to trustee training which is available locally as and when it occurs from such organisations as the local County Voluntary Councils.

All members of the Board of Trustees give their time voluntarily and are able to claim out of pocket/incidental travel expenses to meetings at the normal Inland Revenue rate.

Organisational Structure

Out of School Childcare Clubs
Select a Board of Trustees

Board of Trustees / Directors (elected at AGM)
Strategic direction and policy decisions made by Board of Trustees at, no less than, 4 meetings per year which are always attended by Chief Executive Officer, Finance Manager and Administration Manager (who have no voting power)

Chief Executive Officer
Day to day management of the organisation is carried out by the Chief Executive Officer with support/advice from a Senior Team made up of a Finance Manager, 3 Regional Team Leaders, National Training Manager and Administration Manager.

There are 3 regional offices – in Cardiff, Colwyn Bay and Cross Hands. There are 3 Regional Managers who oversee and support development and support staff who work in counties. The National Training Manager oversees the trainers who are located in the regions in liaison with their Line Managers in North and West Wales. Trainers deliver the range of courses and provide support to individual students. Childcare Business Development Officers may also deliver some training, but they provide almost all the individual mentoring to Playworkers.

The Key Management Personnel of the organisation includes the Chief Executive Officer, Finance Manager, and Administration Manager.

Remuneration of all Staff, including that of Key Management Personnel, is aligned to the **NJC scales,** any increases are agreed at Board meetings. Job descriptions and roles are aligned to scale points and pay rates are set accordingly.

Reference and administrative details

Directors / Trustees:	Brigid Morag Lee Clare Amelia MacOmish Jason Roberts-Jones Ms Amy Baugh Louise Anne Touhig Rachel Morath Elizabeth Jane Davies Delyth Angharad Jones Dorothy Marie Jones Samantha Maitland-Price -Appointed 21 October2020 Janet Owen -Appointed 21 October2020
Company Secretary:	Jane O'Toole
Key management personnel:	
Chief Executive Officer:	Mrs L J O'Toole
Finance Manager:	Mrs L Taylor
Administration Manager:	Mrs Shelley Jenkins
Registered office:	Bridge House, Station Road, Llanishen Cardiff CF14 5UW
Auditors:	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw, Lime Tree Court, Cardiff Gate Business Park, Cardiff, CF23 8AB
Bankers:	National Westminster plc 1 Taff Street, Pontypridd, Rhondda Cynon Taf CF37 4UU
Registered company number:	4296436 (England and Wales)
Registered charity number:	1093260
Solicitors:	Darwin Gray Solicitor Hemont House, 10 Churchill Way, Cardiff, CF10 2HE Dolmans Solicitors Capital Tower, Greyfriars Road, Cardiff, CF10 3AG

Statement of Trustees responsibilities

The trustees (who are also directors of Clybiau Plant Cymru Kids' Clubs for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the 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.

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

ON BEHALF OF THE BOARD/TRUSTEES

A Baugh

..... Dated: 15-9-2021

Amy Baugh
Chair of Trustees

Independent Auditors' Report to the Trustees of Clybiau Plant Cymru Kids' Clubs

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including 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, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements

-give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;

-have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and

-have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent

material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

-the information given in the financial statements is inconsistent in any material respect with the trustees' report; or

-sufficient accounting records have not been kept; or

-the financial statements are not in agreement with the accounting records; or

-we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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

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

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

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

•Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;

•Reviewing minutes of meetings of those charged with governance;

•Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;

•Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;

•Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees 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 charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

Azets Audit Services
Chartered Accountants
Statutory Auditor

2-11-2021

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

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

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	**14,884**	**-**	**14,884**	19,213
Charitable activities	4	**-**	**1,375,774**	**1,375,774**	965,937
Other trading activities	5	**6,255**	**-**	**6,255**	13,028
Investments	6	**43**	**-**	**43**	352
Total income and endowments		**21,182**	**1,375,774**	**1,396,956**	998,530
Expenditure on:					
Charitable activities	7	**-**	**1,183,203**	**1,183,203**	1,120,491
Total expenditure		**-**	**1,183,203**	**1,183,203**	1,120,491
Net income/(expenditure)	8	**21,182**	**192,571**	**213,753**	(121,961)
Transfers between funds	15,16	**113,276**	**(113,276)**	**-**	-
Net movement in funds		**134,458**	**79,295**	**213,753**	(121,961)
Reconciliation of Funds					
Total funds brought forward	15,16	**120,448**	**15,120**	**135,568**	257,529
Total funds carried forward	17	**254,906**	**94,415**	**349,321**	135,568

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 43 to 63 form part of these financial statements.

Balance Sheet

	Note	2021 £	2021 £	2020 £	2020 £
Fixed assets:					
Tangible assets	11		**28,597**		25,405
Current assets:					
Stock		**8,771**		8,890	
Debtors	12	**22,456**		106,774	
Cash at bank and in hand		**417,864**		80,818	
		449,091		196,482	
Liabilities:					
Creditors: Amounts falling due within one year	13	**(108,422)**		(81,875)	
Net current assets			**340,669**		114,607
Total assets less current liabilities			**369,266**		140,012
Creditors: Amounts falling due after more than one year	14		**(19,945)**		(4,444)
Net assets			**349,321**		135,568
The funds of the charity:					
Restricted income funds	15		**94,415**		15,120
Unrestricted income funds	16		**254,906**		120,448
Total charity funds			**349,321**		135,568

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

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

These financial statements were approved by the Board of Directors/Trustees on ...15-9-2021.....

A Baugh

Chairperson (Amy Baugh)

L Touhig

Trustee (Louise Touhig)

The notes on pages 43 to 63 form part of these financial statements.

Statement of Cash Flows

	Note	2021	2020
		£	£
Net cash provided by/(used in) operating activities	22	**333,975**	(25,690)
Cash flows from investing activities:			
Dividends, interest and rents from investments	6	**43**	352
Purchase of property plant and equipment	11	**(16,917)**	(10,661)
Net cash used in investing activities		**(16,874)**	(10,309)
Cash flows from financing activities:			
Loan received	14	**19,945**	-
Net cash received from financing activities		**19,945**	-
Change in cash and cash equivalents in the reporting period	22	**337,046**	(35,999)
Cash and cash equivalents at the beginning of the reporting period	22	**80,818**	116,817
Cash and cash equivalents at the end of the reporting period	22	**417,864**	80,818

The notes on pages 43 to 63 form part of these financial statements.

Notes to the Financial Statements

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

Legal form and address

Clybiau Plant Cymru Kids' Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge House, Station Road, Llanishen, Cardiff, CF14 5UW.

Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

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

The financial statements have been prepared under the historical cost convention, The principal accounting policies adopted are set out below.

Going concern

The charity reported a net unrestricted inflow of £21,182 for the year. The company relies heavily on funding from the Welsh Government for its income. Should this source of income cease, it would have significant implications for the scale of operations of the company. The directors have prepared the financial statements on the going concern basis assuming that grants from the Welsh Government will continue to be forthcoming in the future. The charity is monitoring results on a frequent basis. The trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Funds held by the charity are either:
Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.
Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.
Restricted funds – these are funds that 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. Where restricted funds received remain partly unspent, they are carried forward to the following period in restricted reserves.

Taxation

As a registered charity, Clybiau Plant Cymru Kids' Clubs is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1. **ACCOUNTING POLICIES (continued)**

Income recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Capital grants are credited to the statement of financial activities as and when receivable and depreciation charged is offset against the grant income, in a restricted fund.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Grants payable are payments made to third parties in furtherance of the charitable objects of the company. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attached to the grant is outside the control of the company.

Fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

1. **ACCOUNTING POLICIES (continued)**

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases::

Furniture and fittings	-	25% p.a. straight line basis
Computer equipment	-	33% p.a. straight line basis

Stock

Stock represents stationery, printed material and other consumables and is valued at the lower of cost or net realisable value. Cost comprises direct materials and net realisable value is the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities..

Financial instruments

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

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

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

Basic financial assets

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

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

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.

1. ACCOUNTING POLICIES (continued)

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

Derecognition of financial liabilities

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

Employee Benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pension

The charity has arranged a defined contribution pension scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity in the year and are allocated to unrestricted and restricted funds accordingly.

Operating leases

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

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

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

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Donations	**2,634**	**-**	**2,634**	500
Membership fees	**12,250**	**-**	**12,250**	18,713
	14,884	**-**	**14,884**	19,213

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants	-	1,375,774	1,375,774	965,937
	-	1,375,774	1,375,774	965,937

	Restricted Total 2021 £	Restricted Total 2020 £
Grants		
ACT Training	**16,134**	
Anglesey Commission	**5,000**	3,000
Anglesey County Council – CACHE L3 Transitional	**-**	1,310
Anglesey County Council – Out of School Childcare Grant	**-**	8,060
Bridgend workshops	**200**	560
Burbo Bank	**-**	1,840
Cambrian Training Apprenticeships	**8,181**	-
Children and Young People fund	**-**	8,016
City and County of Swansea Council	**38,622**	38,922
Climate Action Boost	**15,000**	-
Coalfields	**-**	-311
Conwy County Borough Council – Children and Communities	**70,761**	71,476
Conwy County Borough Council – Network Event	**-**	500
Conwy County Borough Council – PLGH	**-**	2,000
Conwy Transitional	**2,180**	-
COOP	**-**	2,967
Early Years Wales – Healthy and Active	**-**	250
Flintshire training	**200**	1,660
Gwynedd County Borough Council – Children and Communities	**15,000**	14,000
Gwynedd County Borough Council – Training	**-**	6,850
Holiday Hunger	**-**	25,000
Monmouthshire County Council – Risky Play	**(310)**	310
Monmouthshire County Council – Welsh Church	**-**	300
Neath Port Talbot – Training Day	**-**	1,000
Newport City Council – Additional Learner	**300**	-
Newport City Council – Additional Learner L3 Trans	**-**	8,060
Newport City Council – Children and Communities	**117,912**	114,852
Newport City Council – Contract	**-**	11,044
Newport City Council – Early Years Training	**2,865**	1,170
Newport City Council – Vulnerable Children Scheme	**55,821**	-
People and Places	**211,540**	30,060
Rhondda Cynon Taf – Children and Communities	**-**	22,159

4. INCOME FROM CHARITABLE ACTIVITIES (continued)

	Restricted Total 2021 £	Restricted Total 2020 £
Rhondda Cynon Taf – Inset Training	**-**	375
Rhondda Cynon Taf – Training	**360**	440
SASS	**-**	1500
Tesco Bags of Help – Blaenau Gwent	**1,000**	-
Tesco Bags of Help – Caerphilly	**-**	1,000
Tesco Bags of Help – Flintshire	**-**	685
Tesco Bags of Help – Llanelli	**-**	2,000
Tesco Bags of Help – Milford Haven	**-**	3,425
Tesco Bags of Help – Tenby/Saundersfoot	**-**	1,000
Tesco Centenary – SEW	**7,500**	-
Tesco Centenary – WW	**5,000**	-
Torfaen Training - Apprenticeships and PFS	**72,739**	116,088
UKSA	**-**	9,185
WCVA – 3rd sector	**59,835**	-
Welsh Government – CWLWM Consortium Grant	**639,934**	424,934
Welsh Government – CWLWM Welsh Language Officer	**30,000**	30,000
Welsh Water	**-**	250
	1,375,774	965,937

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2021 £	Total 2020 £
Training	**365**	**365**	6,792
Miscellaneous income	**5,890**	**5,890**	6,236
	6,255	**6,255**	13,028

6. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2021 £	Total 2020 £
Bank interest	**43**	**43**	352

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2021 Total £	2020 Total £
Training	**25,820**	**-**	**416,851**	**-**	**442,671**	436,721
Grants to clubs – see below	**-**	**127,620**	**172,840**	**-**	**300,460**	262,234
Development and support given to clubs	**6,334**	**-**	**427,018**	**-**	**433,352**	411,643
Auditors remuneration	**-**	**-**	**-**	**6,600**	**6,600**	6,600
Trustees expenses	**-**	**-**	**-**	**-**	**-**	94
Costs of trustees meetings	**-**	**-**	**-**	**120**	**120**	3,199
	32,154	**127,620**	**1,016,709**	**6,720**	**1,183,203**	1,120,491

	Basis of Allocation	Training £	Grants made to clubs £	Development and support given to clubs £	2021 Total £	2020 Total £
Support costs						
Salaries and national insurance	Time	**302,214**	**125,308**	**309,585**	**737,107**	657,863
Pensions and health insurance	Time	**15,735**	**6,524**	**16,119**	**38,378**	40,276
National and regional office running costs	Time	**93,275**	**38,675**	**95,549**	**227,499**	250,539
Depreciation	Time	**5,627**	**2,333**	**5,765**	**13,725**	12,248
		416,851	**172,840**	**427,018**	**1,016,709**	960,926

7. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Restricted £	Total 2021 £	Total 2020 £
Grants payable			
Bridgend County Council	-	-	11,424
Conwy County Borough Council	**20,000**	**20,000**	24,796
Neath Port Talbot	-	-	6,800
Newport City Council	**107,620**	**107,620**	55,857
	127,620	**127,620**	98,877

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 119 grants were made (2020: 58), ranging in size from £100 to £15,870 (2020: £166 to £5,000).

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Depreciation – owned assets	**13,725**	12,248
Auditors remuneration:		
Audit fees	**6,100**	6,100
Accountancy fees	**500**	500
Hire purchase interest	**145**	310
Operating leases	**36,031**	56,422

9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL

	2021 £	2020 £
Wages and salaries	**691,834**	610,928
Social security costs	**45,273**	46,935
Pension costs	**34,232**	37,066
Medical insurance	**4,146**	3,209
	775,485	698,138

No employee was paid £60,000 or more during the year (2020: Nil).

No trustees received remuneration or any other benefits during the year.

No trustees (2020: 2) were reimbursed travel and subsistence expenses for attending meetings amounting to £nil (2020: £94).

Key management personnel
The total benefits paid to key management personnel during the year were £124,532 (2020: £113,596).

10. STAFF NUMBERS

The average number of staff employed during the financial year amounted to:

	2021 No	2020 No
Managers	**7**	7
Development officers	**6**	6
Training officers	**8**	7
Administrators	**7**	7
	28	27

The average number of full time equivalent staff employed during the financial year amounted to:

	2021 No	2020 No
Managers	**7**	7
Development officers	**6**	6
Training officers	**7**	6
Administrators	**6**	5
	26	24

11. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2020	**7,926**	**53,483**	**61,409**
Additions	**-**	**16,917**	**16,917**
At 31 March 2021	**7,926**	**70,400**	**78,326**
Depreciation			
At 1 April 2020	**7,926**	**28,078**	**36,004**
Charge for year	**-**	**13,725**	**13,725**
At 31 March 2021	**7,926**	**41,803**	**49,729**
Net book value			
At 31 March 2021	**-**	**28,597**	**28,597**
At 31 March 2020	-	25,405	25,405

Included in computer equipment are assets on hire purchase with a net book value of £12,175 (2020: £18,898).

12. DEBTORS

	2021 £	2020 £
Amounts due within one year:		
Trade debtors	**9,453**	91,925
Other debtors	**1,937**	3,005
Prepayments and accrued income	**11,066**	11,844
	22,456	106,774

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	**59,878**	27,740
Other creditors	**11,992**	23,856
Social security and other taxes	**15,355**	13,600
Deferred income	**-**	2,657
Accrued expenses	**21,197**	14,022
	108,422	81,875

The deferred income relates to membership and training income received in advance.

The movement in deferred income can be seen below:	2021 £	2020 £
Balance brought forward	**2,657**	12,938
Income received	**9,958**	15,224
Income released	**(12,615)**	(25,505)
Balance carried forward	**-**	2,657

14. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021 £	2020 £
Hire purchase	**-**	4,444
Loan	**19,945**	
	19,945	4,444

The amounts due can be seen to be split over the following periods:

	2021 £	2020 £
Due < 1 year	**-**	8,761
Due between 2-5 years	**19,945**	4,444
	19,945	13,205

15. RESTRICTED FUNDS

	Sub-Note	Balance as at 1 April 2020	Income	Expenditure	Transfers	Balance as at 31 March 2021
		£	£	£	£	£
ACT Training	8	(143)	16,134	(16,662)	98	(572)
Anglesey County Council – OSG	4	-	5,000	(5,000)	-	-
Anglesey County Council – Training	4	5,945	-	(5,945)	-	-
Bridgend – Training	4	-	200	(327)	127	-
Cambrian Training Apprenticeships	8	(684)	8,181	(10,193)	-	(2,696)
Children and Young Peoples Fund	4	2,798	-	(2,798)	-	-
Climate Action Boost	10	-	15,000	(12,187)	-	2,813
Conwy County Borough Council	2,4,5	-	70,761	(70,761)	-	-
Conwy County Borough Council – Additional Transitional	5	-	2,180	(1,626)	-	554
Conwy County Borough Council – PLGH	8	1,244	-	(1,244)	-	-
Co-op	10	2,172	-	(2,172)	-	-
Cwlwm	9	-	639,934	(525,845)	(114,089)	-
Early Years Wales – Healthy and Active	10	237	-	-	-	237
Flintshire Training	4	840	200	(200)	-	840
Gwynedd County Borough Council	4	-	15,000	(15,000)	-	-
Gwynedd County Borough Council – Transitional	4	4,936	-	(4,936)	-	-
Monmouthshire County Council – Risky Play	4	211	(310)	-	99	-
Monmouthshire County Council – Welsh Church	10	13	-	(18)	5	-
Neath Port Talbot Training Day	4	776	-	(12)	-	764
Newport City Council	4,5,10	-	117,912	(117,829)	-	83
Newport City Council – Additional L3 Trans Learner	4	-	300	(300)	-	-
Newport City Council – Early Years	4	-	2,865	(3,594)	-	(729)
Newport City Council – Early Years Training	4	696	-	(711)	15	-
Newport City Council – Training	4	10,923	-	(7,534)	-	3,389
Newport City Council – Vulnerable Children	10	-	55,821	(55,821)	-	-
People and places	1	153	211,540	(178,193)	-	33,500
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	-	-	(218)	-	(218)
PFS Lot 2 – Ceredigion	8	-	-	(218)	-	(218)
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	-	-	(218)	-	(218)
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	-	-	(218)	-	(218)
PFS Lot 5 – EW Flint, Wrex	8	-	-	(218)	-	(218)
PFS Lot 7 – EW VOG, Car, New, Mon	8	-	-	(218)	-	(218)
PFS NW	8	(37)	10,049	(10,655)	-	(643)
PFS SEW	8	(1,701)	11,913	(10,936)	-	(724)
PFS WW	8	39	3,499	(4,090)	-	(552)
Ray Gravell	10	844	-	(844)	-	-
Rhondda Cynon Taf – Additional Risky Play	10	-	200	(216)	16	-
Rhondda Cynon Taf – Risky Play	10	-	160	(160)	-	-
Swansea	3	-	38,622	(38,622)	-	-
Tesco Bags of Help – Blaenau Gwent	10	-	1,000	(291)	-	709
Tesco Bags of Help – Llanelli	10	1,292	-	(1,292)	-	-
Tesco Bags of Help – Tenby/Saundersfoot	10	336	-	(336)	-	-

15. RESTRICTED FUNDS (continued)

	Sub-Note	Balance as at 1 April 2020	Income	Expenditure	Transfers	Balance as at 31 March 2021
		£	£	£	£	£
Tesco Centenary – SEW	10	(63)	**7,500**	**(6,698)**	-	**739**
Tesco Centenary – WW	10	(86)	**5,000**	**(2,898)**	-	**2,016**
Torfaen Training - Apprenticeships and PFS	4,8	(15,772)	47,278	(35,950)	453	(3,991)
WCVA – 3rd Sector	10	-	**59,835**	-	-	**59,835**
Welsh Language Officer	1	-	**30,000**	**(30,000)**	-	-
Welsh Water	10	151	-	-	-	**151**
		15,120	**1,375,774**	**(1,183,203)**	**(113,276)**	**94,415**

*The negative balances relate to the carry forward of expenditure that will be funded post year end.

Note 1 **Staff costs**
Funding to cover staff costs to support the Rates Support Grant within the Local Authority. To help develop and sustain clubs offering them training on club development and policies.

Note 2 **Assisted Places and Extra Hands Grants**
Extra Hands grants provide full or part funding for one-to-one workers for children with special needs. Assisted Places grants provide for families unable to afford childcare fees. Clybiau Plant Cymru Kids' Clubs manages the application, assessment, payment, and monitoring processes for the award. The organisation's local Childcare Business Development Officers support clubs by advertising the grants, helping with applications, conducting monitoring and providing whatever other assistance is required. Assisted Places and Extra Hands grants are important to children, parents and clubs. Everyone recognises the entitlement of special needs children to support as well as the positive social and emotional benefits of inclusion for children with special needs and their peers. Grants are also necessary for clubs as most childcare clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. The grants are critical to parents who need respite, need to work, want to work or attend training.

Note 3 **Children and Communities Grant**
Funding to employ staff to support the development of new childcare.

Note 4 **Training**

Funding to provide Playworker training courses, for Playworkers working or living within the Local Authority area to improve the skills of new and existing childcare workers in Out of School Childcare Clubs. Some courses are run as workshops in clubs with the children participating in the training workshop alongside the Playworkers.

Note 5 **Development Grants**

Development and sustainability grants to provide development, support and a key fund grant programme, which includes equipment, for Out of School Childcare Clubs. Setting up new Out of School Childcare Clubs, extending existing clubs.

Note 6 **Health Challenge Wales**

Funding to provide training to Playworkers to raise awareness of the benefits of physical activity and balanced nutrition and to enable children to take more responsibility for their own health.

Note 7 **Jobs Growth Wales**

A project which allows Clybiau Plant Cymru Kids' Clubs to employ for 26 weeks, young people not currently in employment, education or training, to place them in Out of School Childcare Clubs and to mentor them through job competency workshops in the hope that they will achieve the award stage of a level 1 and the settings in which they are placed will retain them in their employ after the project.

Note 8 **Apprenticeships**
A work based learning project training participants in CACHE level 2,3 & 5 in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.

Note 9 **Welsh Government – Children and Families Development Grant**
Working together with the five leading childcare organisations in Wales, to deliver a bilingual integrated service that will ensure the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach.

Note 10 **Other General Funds**

Grants for one off funding for specific projects.

Restricted funds represent grants received for specific purposes. When the expenditure to which these grants relate is incurred it is charged to the fund in the Statement of Financial Activities.

Where an overspend occurred on a restricted fund, a transfer has been made from unrestricted funds to cover the overspend.

15. RESTRICTED FUNDS (continued)

Previous year	Sub-Note	Balance as at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2020 £
ACT NW	8	-	-	(98)	-	(98)
ACT SEW	8	-	-	(45)	-	(45)
Anglesey County Council – Childcare Providers	3	-	-	(1,301)	1,301	-
Anglesey County Council – CACHE L3 Transitional	4	3,492	1,310	(3,719)	(1,083)	-
Anglesey County Council – Commission	1	-	3,000	(3,000)	-	-
Anglesey County Council – Training	4	-	8,060	(2,115)	-	5,945
Apprenticeships 2016-17 Displaced	8	-	(128)	(57)	185	-
Apprenticeships 2016-17 WW	8	-	(4,036)	(1,391)	5,427	-
Apprenticeships 2017-18 NW	8	(1,444)	892	(3,694)	4,246	-
Apprenticeships 2017-18 SEW	8	4,202	8,447	(9,191)	(336)	3,122
Apprenticeships 2017-18 WW	8	1,308	1,229	(4,988)	2,451	-
Apprenticeships 2018/19 L2 SEW	8	(3,854)	5,998	(10,308)	8,164	-
Apprenticeships 2018/19 L2 SEW	8	(1,684)	11,605	(14,459)	-	(4,538)
Apprenticeships 2018/19 L3 SEW	8	(4,790)	14,108	(14,138)	-	(4,820)
Apprenticeships 2018/19 L3 SEW	8	(3,463)	18,784	(23,202)	-	(7,881)
Apprenticeships 2018/19 L4 and L5 SEW	8	(2,426)	10,503	(9,803)	-	(1,726)
Apprenticeships 2018/19 NW	8	(2,876)	10,261	(13,218)	-	(5,833)
Apprenticeships 2018/19 WW	8	(413)	12,346	(13,083)	-	(1,150)
Apprenticeships 2019/20 L5 Staff	8	-	13,444	(6,390)	-	7,054
Bridgend Workshops	4	-	560	(560)	-	-
Burbo Bank	10	2,564	1,840	(4,512)	108	-
Cambrian PFS SEW	8	-	-	(684)	-	(684)
Cardiff Training	4	2,183	-	(2,183)	-	-
Children and Young Peoples Fund	4	-	8,016	(5,218)	-	2,798
Coalfields	10	4,744	(311)	(4,433)	-	-
Conwy County Borough Council – Grants	2,5	-	20,000	(19,995)	(5)	-
Conwy County Borough Council – Children and Communities	3	-	43,852	(44,192)	340	-
Conwy County Borough Council – Network Event	10	-	500	(500)	-	-
Conwy County Borough Council – PLGH	8	-	2,000	(756)	-	1,244
Conwy County Borough Council – Training 2018/19	8	977	7,624	(8,773)	172	-
Co-op	10	-	2,967	(795)	-	2,172
Welsh Government – CWLWM Consortium Grant	9	141,629	424,934	(521,563)	(45,000)	-
Early Years Wales – Healthy and Active	10	-	250	(13)	-	237
Ernest Cook Trust	10	633	-	(1,320)	687	-
Flintshire Training		-	1,660	(820)	-	840
Gwynedd County Borough Council – Children and Communities	3	-	14,000	(14,408)	408	-
Gwynedd County Borough Council – Training	4	4,580	-	(4,580)	-	-
Gwynedd County Borough Council – Transitional	4	-	6,850	(1,914)	-	4,936
Gwynt Y Mor	10	3,115	-	(3,115)	-	-
Holiday Hunger	5	-	25,000	(25,000)	-	-
Merthyr Tydfil CBC – StoryTelling	4	594	-	(594)	-	-
Merthyr Tydfil CBC – Training	4	5,230	-	(5,230)	-	-
Monmouthshire County Council – Risky Play	4	-	310	(99)	-	211
Monmouthshire County Council – Welsh Church	10	-	300	(287)	-	13

15. RESTRICTED FUNDS (continued)

Previous year	Sub-Note	Balance as at 1 April 2019	Income	Expenditure	Transfers	Balance as at 31 March 2020
		£	£	£	£	£
Neath Port Talbot Training day	4	-	1,000	(224)	-	776
Newport City Council – Early Years Training	4	-	1,170	(474)	-	696
Newport City Council – Children and Communities - Grants	2,5	-	64,000	(64,000)	-	-
Newport City Council – Children and Communities	3	-	46,432	(46,432)	-	-
Newport City Council – Training	4	19,585	4,420	(13,082)	-	10,923
Newport City Council – Transitional	4	-	8,060	(8,060)	-	-
Newport City Council – Contract	1	-	11,044	(11,044)	-	-
Oakdale Trust	10	659	-	(659)	-	-
People and places	1	-	30,060	(29,907)	-	153
PFS NW	8	-	4,824	(4,861)	-	(37)
PFS SEW	8	-	6,229	(7,930)	-	(1,701)
PFS WW	8	-	1,582	(1,543)	-	39
Ray Gravell	10	2,493	-	(1,649)	-	844
Rhondda Cynon Taf	3	-	22,159	(22,159)	-	-
Rhondda Cynon Taf – Inset Training	4	-	375	(375)	-	-
Rhondda Cynon Taf – Children and Communities Training	4	3,099	440	(3,539)	-	-
Santander	10	3,545	-	(3,545)	-	-
SASS	1	-	1,500	(1,500)	-	-
Swansea	3	-	38,922	(38,922)	-	-
Tesco Bags of Help – Caerphilly	10	2,190	1,000	(3,190)	-	-
Tesco Bags of Help – Conwy	10	995	-	(995)	-	-
Tesco Bags of Help – Flintshire	10	1,218	685	(2,398)	495	-
Tesco Bags of Help – Haverfordwest	10	-	-	(1,222)	1,222	-
Tesco Bags of Help – Llanelli	10	-	2,000	(708)	-	1,292
Tesco Bags of Help – Milford Haven	10	-	3,425	(3,632)	207	-
Tesco Bags of Help – Pembrokeshire	10	731	-	-	(731)	-
Tesco Bags of Help – Tenby/Saundersfoot	10	-	1,000	(664)	-	336
Tesco Centenary – SEW	10	-	-	(63)	-	(63)
Tesco Centenary – SEW	10	-	-	(86)	-	(86)
UKSA	10	-	9,185	(9,185)	-	-
Welsh Language Officer	1	-	30,000	(30,000)	-	-
Welsh Water	10	-	250	(99)	-	151
		188,816	965,937	(1,117,891)	(21,742)	15,120

16. UNRESTRICTED FUNDS

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Designated Funds					
Budget Contribution	47,396	-	-	**14,577**	**61,973**
Maternity and Sickness Reserve Fund	10,000	-	-	-	**10,000**
IT Improvement Fund	10,000	-	-	-	**10,000**
Membership Services	-	-	-	**32,400**	**32,400**
Fixed assets	-	-	-	**28,597**	**28,597**
	67,396	-	-	**75,574**	**142,970**
General Funds	53,052	**21,182**	-	**37,702**	**111,936**
	120,448	**21,182**	-	**113,276**	**254,906**

The **Budget Contribution Fund** represents money from the general reserve set aside to finance unrestricted expenditure in 2021-22.

The **Maternity and Sickness Reserve Fund** represents money set aside to cover any costs of maternity or sickness cover which are over and above the budget for 2021-22.

The **IT Improvement Fund** represents monies set aside for future IT projects.

The **Membership Services** fund represents monies set aside to provide free memberships in 2021-22.

The **Fixed assets** fund represents to the net book value of the charity's unrestricted fixed assets.

Previous year

	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Designated Funds					
Budget Contribution	-	-	-	47,396	47,396
Maternity and Sickness Reserve Fund	-	-	-	10,000	10,000
IT Improvement Fund	-	-	-	10,000	10,000
	-	-	-	67,396	67,396
General Funds	68,713	32,593	(2,600)	(45,654)	53,052
	68,713	32,593	(2,600)	21,742	120,448

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances as at 31 March 2021 are represented by:				
Tangible Fixed Assets	**-**	**28,597**	**-**	**28,597**
Current Assets	**240,303**	**114,373**	**94,415**	**449,091**
Current Liabilities	**(128,367)**	**-**	**-**	**(128,367)**
	111,936	**142,970**	**94,415**	**349,321**

Previous year

	Unrestricted Funds £	Restricted Funds £	Total funds £
Fund balances as at 31 March 2020 are represented by:			
Tangible Fixed Assets	25,405	-	25,405
Current Assets	181,362	15,120	196,482
Current Liabilities	(81,875)		(81,875)
Long term liabilities	(4,444)	-	(4,444)
	120,448	15,120	135,568

18. FINANCIAL COMMITMENTS

At 31 March 2021, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2021	2020
	£	£
Expiring within one year	**25,900**	36,031
Expiring between two and five years inclusive	**9,180**	35,080
	35,080	71,111

19. RELATED PARTY TRANSACTIONS

The clubs of which J Jones (2020: J Jones) (trustee in recent years) are involved in running, received grants from the charity totalling £nil during the year (2020: £2,000). There were no outstanding balances at the year-end (2020: Nil).

20. SHARE CAPITAL

The company does not have a share capital, being limited by guarantee.

21. PENSION COMMITMENTS

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £34,232 (2020: £37,066). Contributions outstanding at the year end amounted to £5,779 (2020: £5,089).

22. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/ (expenditure) for the reporting period	**213,753**	(121,961)
Adjustments for:		
Depreciation charges	**13,725**	12,248
Dividends, interest and rents from investments	**(43)**	(352)
Decrease in stocks	**119**	2,387
(Increase)/decrease in debtors	**84,318**	90,664
Increase/(decrease) in creditors	**22,103**	(8,676)
Net cash provided by/(used in) operating activities	**333,975**	(25,690)

Analysis of Cash and Cash Equivalents

Cash in hand	**417,864**	80,818
Total Cash and Cash Equivalents	**417,864**	80,818

Analysis of Net Debt

	At 1 April 2020 £	Cash-flows £	As at 31 March 2021 £
Cash	80,818	**337,046**	**417,864**
Loans falling due after more than one year	-	**(19,945)**	**(19,945)**
	-	**317,101**	**397,919**

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	19,213	-	19,213
Charitable activities	-	965,937	965,937
Other trading activities	13,028	-	13,028
Investments	352	-	352
Total income and endowments	32,593	965,937	998,530
Expenditure on:			
Charitable activities	2,600	1,117,891	1,120,491
Total expenditure	2,600	1,117,891	1,120,491
Net income/(expenditure)	29,993	(151,954)	(121,961)
Transfers between funds	21,742	(21,742)	-
Net movement in funds	51,735	173,696	(121,961)
Reconciliation of Funds			
Total funds brought forward	68,713	188,816	257,529
Total funds carried forward	120,448	15,120	135,568

	2021		2020	
	£	£	£	£
Income				
Donations	**2,634**		500	
Revenue grants	**1,375,774**		965,937	
Deposit account interest	**43**		352	
Other income	**6,255**		13,028	
Membership fees	**12,250**		18,713	
		1,396,956		998,530
Charitable Expenditure				
Advertising and marketing	**8,093**		15,856	
Bank charges	**993**		846	
Club resources	**6,334**		8,054	
Computer costs	**81,066**		62,197	
Database costs	**1,243**		1,876	
Depreciation	**13,725**		12,248	
Grants	**127,620**		98,877	
Insurance	**7,359**		6,708	
Medical insurance	**4,146**		3,209	
National insurance	**45,273**		46,823	
Pensions	**34,232**		37,066	
Printing and stationery	**9,359**		12,499	
Professional fees	**3,426**		3,036	
Recruitment expenses	**1,552**		552	
Rent and utilities	**66,861**		68,485	
Repairs and maintenance	**4,791**		15,702	
Salaries	**679,645**		590,538	
Subscriptions	**5,359**		2,420	
Sundry expenses	**895**		1,475	
Telephone and postage	**32,127**		35,806	
Training and courses	**38,008**		63,243	
Travelling expenses	**1,286**		19,728	
Website	**3,090**		3,354	
Auditors' remuneration	**6,600**		6,600	
Trustees' expenses	**-**		94	
Costs of trustees' meetings	**120**		3,199	
		(1,183,203)		(1,120,491)
Net surplus/(deficit) for the year		**213,753**		(121,961)

This page does not form part of the statutory financial statements