



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



# Strategy 2021-2024

## 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 and Behaviours

**Champion**  
Healthier

**Protect**  
Prosperous

**Collaborate**  
Equal

**Knowledge**  
Vibrant Culture

**Communicate**  
Cohesive

### Strategic Goals

Governance

Sustainability

Training

Culture of Wales

## 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 22<sup>nd</sup> 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 21<sup>st</sup> 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.**

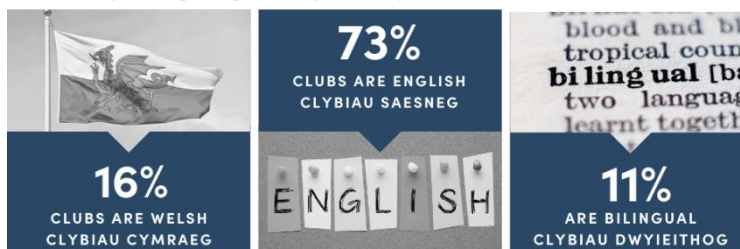


We have been encouraged that our development staff have supported **18 clubs to open**. Unfortunately, 60 clubs have closed, leading to a reduction in clubs overall.

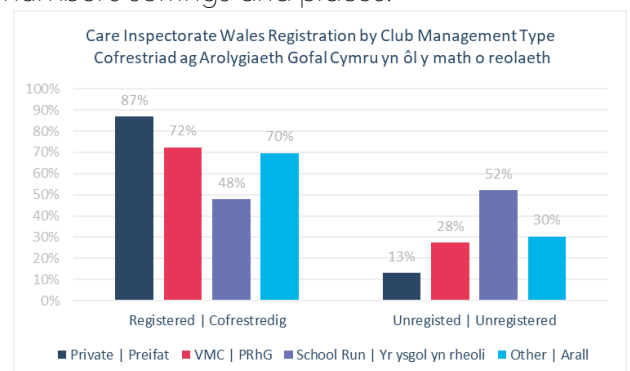


We have seen a net **increase of 4 settings**, whilst seeing a **net reduction of 18 clubs**. This demonstrates that although new settings are opening, they are more likely to only have one club, also those that have remained open have closed elements of their service, for example holiday or breakfast 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.

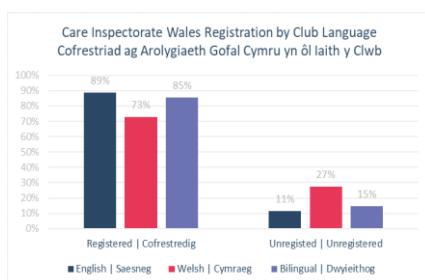
## Clubs by language | Clybiau yn ôl iaith



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

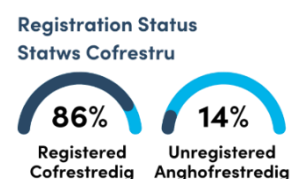


The management type of settings by registration has changed slightly with an increase (3%) in privately owned registered and decrease in Voluntary Managed setting that are registered (3%)



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

92%

Overall, our club is satisfied with the support and services our club has received from Clybiau Plant Cymru Kids' Clubs.



Staff have been polite, professional and have responded to my requests in a timely manner

95%

90%

Our club has been given appropriate advice (either in person or through electronic communications) to set up and/or run the childcare business legally.



The club has had access to relevant information and resources through Clybiau Plant Cymru Kids' Clubs website, newsletter and email communications

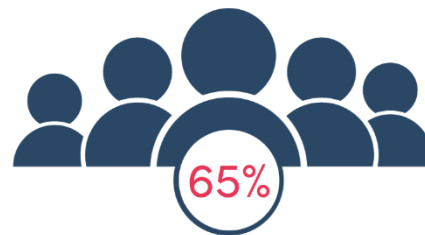
94%

99%

I would recommend membership with Clybiau Plant Cymru Kids' Clubs to other Out of School Childcare Clubs (or other childcare and Playwork settings)



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.



## 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

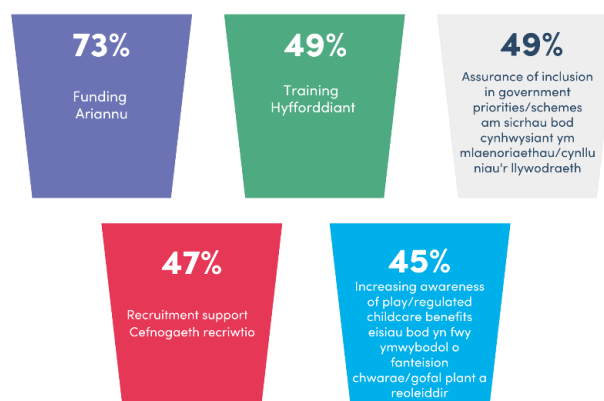
During the autumn term of 2022, Clybiau Plant Cymru Kids' Clubs conducted a [National Club Survey 2022](#) (33% settings responded) and one with parents/carers ([here](#)) in relation to all types of childcare (1542 responses).

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

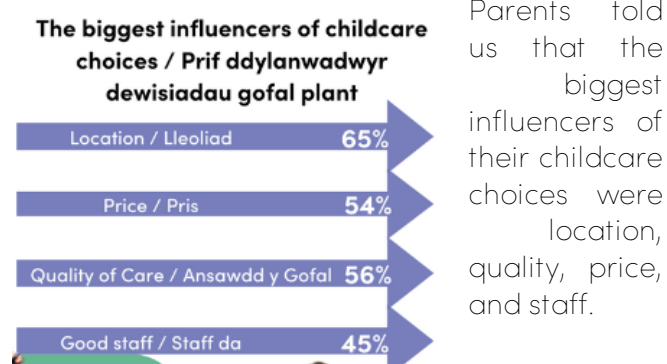
We continue to see a lack of parental understanding about Care Inspectorate Wales registration, with **28% of parents/carers** not understanding, highlighting a need to effectively market the benefits of registration on both local and National levels.

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.

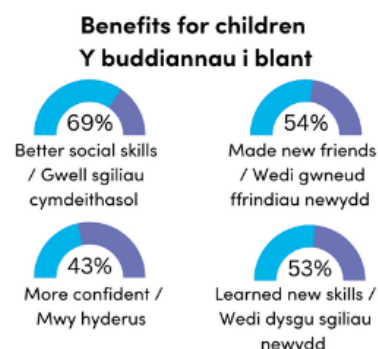
We learned about current support needs of clubs: funding, training, inclusion in Government priorities, recruitment support, increased awareness of the benefits of play and regulated childcare.



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.



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 21<sup>st</sup> 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."

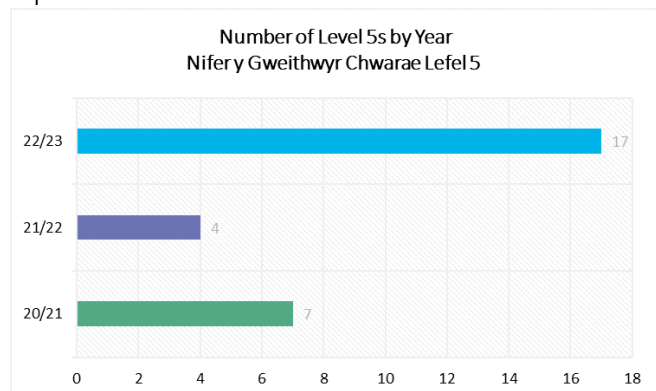
# Training

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.

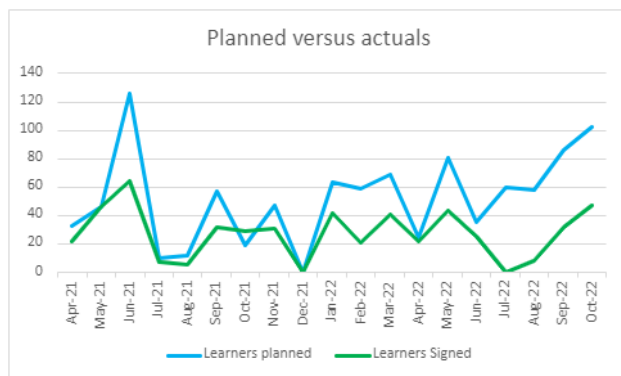
We continued to deliver through our contract with Carmarthenshire, the course has also been made available to clubs to purchase.

## 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

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

"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."

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.

# 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.



## 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

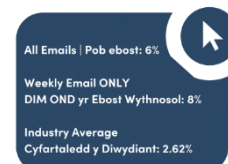
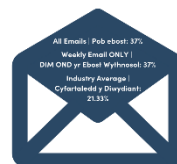
Fundamental to the success of this project was employment of a Marketing and Communications Officer, who worked IT companies/experts to design and implement a new Customer Relationship Management (CRM). We also launched a members' portal, allowing them to easily manage their own data and us to improve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



**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

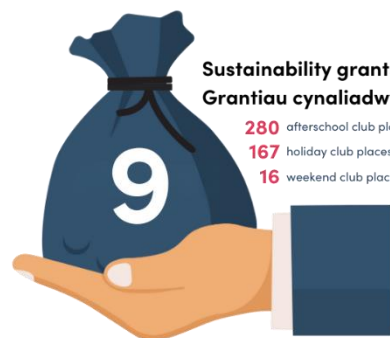


### New Places grants awarded Grantiau Lleoedd Newydd wedi'u dyfarnu

- 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.

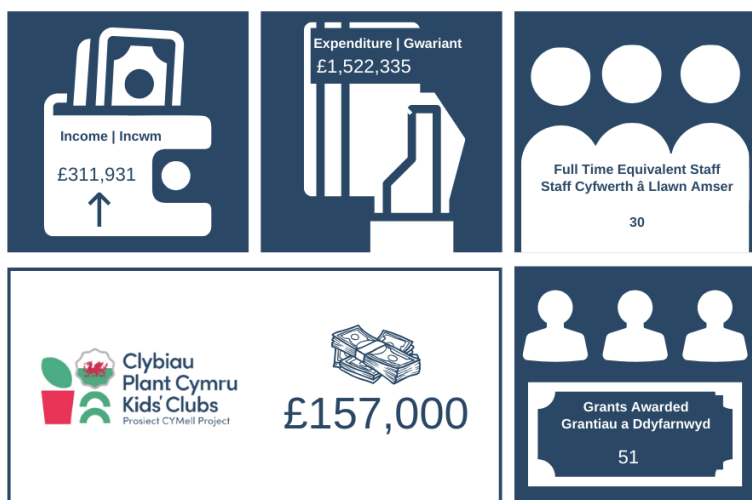
We were delighted to receive a further grant from The Moondance Foundation to continue to support the quality and sustainability of Out of School Childcare Clubs through funded membership for 2023-24 along with childcare and play sessions.

# 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](http://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  |                             |
| Esylyt 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 Cathedral 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.

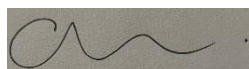
The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding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



Esyllt Lord  
Chair of Trustees

Dated: 22/09/2023

# 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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2023<br>£ | Total<br>funds<br>2022<br>£ |
|-----------------------------|-------|----------------------------|--------------------------|-----------------------------|-----------------------------|
| 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 |       | <u>14,681</u>              | <u>1,671,367</u>         | <u>1,686,048</u>            | <u>1,374,117</u>            |
| Expenditure on:             |       |                            |                          |                             |                             |
| Charitable activities       | 7     | <u>85,436</u>              | <u>1,436,899</u>         | <u>1,522,335</u>            | <u>1,400,293</u>            |
| Total expenditure           |       | <u>85,436</u>              | <u>1,436,899</u>         | <u>1,522,335</u>            | <u>1,400,293</u>            |
| Net income/(expenditure)    | 8     | (70,755)                   | 234,468                  | 163,713                     | (26,176)                    |
| Transfers between funds     | 16,17 | <u>75,882</u>              | <u>(75,882)</u>          | <u>-</u>                    | <u>-</u>                    |
| Net movement in funds       |       | <u>5,127</u>               | <u>158,586</u>           | <u>163,713</u>              | <u>(26,176)</u>             |
| Reconciliation of Funds     |       |                            |                          |                             |                             |
| Total funds brought forward | 16,17 | <u>292,874</u>             | <u>30,271</u>            | <u>323,145</u>              | <u>349,321</u>              |
| Total funds carried forward | 18    | <u>298,001</u>             | <u>188,857</u>           | <u>486,858</u>              | <u>323,145</u>              |

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

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

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.

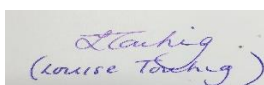
These financial statements were approved by the Board of Directors/Trustees on

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   | <u>49,171</u>   | <u>(83,344)</u> |
| 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   | <u>(25,635)</u> | <u>(19,692)</u> |
| Net cash used in investing activities                              |      | <u>(52,262)</u> | <u>(19,662)</u> |
| Cash flows from financing activities:                              |      |                 |                 |
| Loan received  | 15   | <u>-</u>        | <u>4,986</u>    |
| Net cash received from financing activities                        |      | <u>-</u>        | <u>4,986</u>    |
| 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   | <u>316,753</u>  | <u>319,844</u>  |

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<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|-----------|----------------------------|--------------------------|--------------------|--------------------|
| Donations | 2,866                      | -                        | 2,866              | 629                |
|           | <u>2,866</u>               | <u>-</u>                 | <u>2,866</u>       | <u>629</u>         |

#### 4. INCOME FROM CHARITABLE ACTIVITIES

|                            | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|----------------------------|----------------------------|--------------------------|--------------------|--------------------|
| Grants and apprenticeships | -                          | 1,671,367                | 1,671,367          | 1,358,793          |
|                            | -                          | 1,671,367                | 1,671,367          | 1,358,793          |

|   | Restricted<br>Total 2023<br>£ | Restricted<br>Total 2022<br>£ |
|---|-------------------------------|-------------------------------|
| <b>Grants</b>                           |                               |                               |
| 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<br>Total 2023<br>£ | Restricted<br>Total 2022<br>£ |
|---|-------------------------------|-------------------------------|
| 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 – 3 <sup>rd</sup> 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                         | -                             |
|   | <u>1,671,367</u>              | <u>1,358,793</u>              |

## 5. INCOME FROM OTHER TRADING ACTIVITIES

|                      | Unrestricted<br>£ | Total 2023<br>£ | Total 2022<br>£ |
|----------------------|-------------------|-----------------|-----------------|
| Training             | 5,595             | 5,595           | 4,545           |
| Miscellaneous income | 5,487             | 5,487           | 10,120          |
|                      | <u>11,082</u>     | <u>11,082</u>   | <u>14,665</u>   |

## 6. INCOME FROM INVESTMENTS

|               | Unrestricted<br>£ | Total 2023<br>£ | Total 2022<br>£ |
|---------------|-------------------|-----------------|-----------------|
| Bank interest | <u>733</u>        | <u>733</u>      | <u>30</u>       |

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

|  | Direct costs<br>£ | Grant funding of activities<br>£ | Support Costs<br>£ | Governance costs<br>£ | 2023 Total<br>£  | 2022 Total<br>£  |
|--|-------------------|----------------------------------|--------------------|-----------------------|------------------|------------------|
| 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            |
|  | <u>33,001</u>     | <u>104,078</u>                   | <u>1,377,800</u>   | <u>7,456</u>          | <u>1,522,335</u> | <u>1,400,293</u> |

|  | Basis of Allocation | Training<br>£  | Grants made to clubs<br>£ | Development and support given to clubs<br>£ | 2023 Total<br>£  | 2022 Total<br>£  |
|--|---------------------|----------------|---------------------------|---|------------------|------------------|
| 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           |
|  |                     | <u>564,898</u> | <u>234,226</u>            | <u>578,676</u>                              | <u>1,377,800</u> | <u>1,254,777</u> |

7. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

|                              | Restricted<br>£ | Total<br>2023<br>£ | Total<br>2022<br>£ |
|------------------------------|-----------------|--------------------|--------------------|
| <b>Grants payable</b>        |                 |                    |                    |
| 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             | -                  |
|                              | <u>104,078</u>  | <u>104,078</u>     | <u>83,553</u>      |

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<br>£     | 2022<br>£     |
|--|---------------|---------------|
| Depreciation and amortisation – owned assets | 21,608        | 18,564        |
| Auditors remuneration:                       |               |               |
| Audit fees                                   | 6,956         | 6,100         |
| Accountancy fees                             | 500           | 500           |
| Operating leases                             | <u>85,707</u> | <u>57,720</u> |

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

|                       | 2023<br>£        | 2022<br>£      |
|-----------------------|------------------|----------------|
| 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          |
|                       | <u>1,026,543</u> | <u>944,178</u> |

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<br>No | 2022<br>No |
|----------------------|------------|------------|
| Managers             | 6          | 8          |
| Development officers | 9          | 8          |
| Training officers    | 10         | 9          |
| Administrators       | 8          | 8          |
|                      | <u>33</u>  | <u>33</u>  |

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

|                      | 2023<br>No | 2022<br>No |
|----------------------|------------|------------|
| Managers             | 6          | 8          |
| Development officers | 8          | 7          |
| Training officers    | 8          | 8          |
| Administrators       | 8          | 7          |
|                      | <u>30</u>  | <u>30</u>  |

## 11. INTANGIBLE FIXED ASSETS

|                       | CRM System<br>£ | Total<br>£    |
|-----------------------|-----------------|---------------|
| <b>Cost</b>           |                 |               |
| At 1 April 2022       | -               | -             |
| Additions             | <u>27,360</u>   | <u>27,360</u> |
| At 31 March 2023      | <u>27,360</u>   | <u>27,360</u> |
| <b>Depreciation</b>   |                 |               |
| At 1 April 2022       | -               | -             |
| Amortisation for year | <u>4,360</u>    | <u>4,360</u>  |
| At 31 March 2023      | <u>4,360</u>    | <u>4,360</u>  |
| <b>Net book value</b> |                 |               |
| At 31 March 2023      | <u>23,000</u>   | <u>23,000</u> |
| At 31 March 2022      | <u>-</u>        | <u>-</u>      |

## 12. TANGIBLE FIXED ASSETS

|                       | Furniture<br>and fittings<br>£ | Computer<br>equipment<br>£ | Total<br>£     |
|-----------------------|--------------------------------|----------------------------|----------------|
| <b>Cost</b>           |                                |                            |                |
| At 1 April 2022       | 19,968                         | 78,050                     | 98,018         |
| Additions             | -                              | 25,635                     | 25,635         |
| At 31 March 2023      | <u>19,968</u>                  | <u>103,685</u>             | <u>123,653</u> |
| <b>Depreciation</b>   |                                |                            |                |
| At 1 April 2022       | 10,936                         | 57,357                     | 68,293         |
| Charge for year       | 3,010                          | 14,238                     | 17,248         |
| At 31 March 2023      | <u>13,946</u>                  | <u>71,595</u>              | <u>85,541</u>  |
| <b>Net book value</b> |                                |                            |                |
| At 31 March 2023      | <u>6,022</u>                   | <u>32,090</u>              | <u>38,112</u>  |
| At 31 March 2022      | <u>9,032</u>                   | <u>20,693</u>              | <u>29,725</u>  |

## 13. DEBTORS

|                                | 2023<br>£      | 2022<br>£      |
|--------------------------------|----------------|----------------|
| Amounts due within one year:   |                |                |
| Trade debtors                  | 269,167        | 36,307         |
| Other debtors                  | -              | 204            |
| Prepayments and accrued income | 14,622         | 108,536        |
|                                | <u>283,789</u> | <u>145,047</u> |

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

|                                 | 2023<br>£      | 2022<br>£      |
|---------------------------------|----------------|----------------|
| 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          | -              |
|                                 | <u>152,041</u> | <u>155,082</u> |
| <b>Deferred income</b>          |                |                |
|                                 | 2023<br>£      | 2022<br>£      |
| Balance brought forward         | -              | -              |
| Income received                 | 110,869        | -              |
| Income released                 | (91,113)       | -              |
| Balance carried forward         | <u>19,756</u>  | <u>-</u>       |

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<br>£     | 2022<br>£     |
|------|---------------|---------------|
| Loan | <u>22,755</u> | <u>24,931</u> |
|      | <u>22,755</u> | <u>24,931</u> |

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

|                       | 2023<br>£     | 2022<br>£     |
|-----------------------|---------------|---------------|
| Due less than 1 year  | 2,176         | -             |
| Due between 2-5 years | <u>22,755</u> | <u>24,931</u> |
|                       | <u>24,931</u> | <u>24,931</u> |

## 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 – 3 <sup>rd</sup> 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  | <b>Staff costs – Children and Communities Grant</b><br>Funding to cover staff costs to support the <b>Children and Communities Grant</b> within the Local Authority. To help develop and sustain clubs offering them training on club development and policies.  |
| Note 2  | <b>Assisted Places and Extra Hands Grants</b><br>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  | <b>Welsh Government CWLWM CYMell grant</b><br>Through funding received from Welsh Government, we have employed Welsh Language Childcare Business Development Officers to deliver our project entitled <b>CYMell</b> . The project provides Playworker training and a grant fund to support Welsh Language settings to become registered  |
| Note 4  | <b>Training</b><br>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  | <b>Development Grants</b><br>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  | <b>Apprenticeships</b><br>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  | <b>Welsh Government – CWLWM Grant</b><br>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  | <b>Progress for Success</b><br>Progress for Success Programme offering access to funded Playwork training, in Level 3 Award in Transition to Playwork, L2APP and P3  |
| Note 9  | <b>TNFL – People and Places</b><br>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 | <b>The Moondance Foundation</b><br>The Moondance Foundation allowed us to support both the sustainability and development of Out of School Childcare Clubs   |
| Note 11 | <b>Other General Funds</b><br>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-<br>Note | Balance<br>as at 1<br>April<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Balance<br>as at 31<br>March<br>2022<br>£ |
|---|--------------|--|-------------|------------------|----------------|---|
| 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<br>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<br>£ | Income<br>£      | Expenditure<br>£   | Transfers<br>£  | Balance as at 31 March 2022<br>£ |
|-------------------------------|----------|---------------------------------|------------------|--------------------|-----------------|----------------------------------|
| 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 – 3 <sup>rd</sup> Sector | 11       | 59,835                          | 14,959           | (43,479)           | -               | 31,315                           |
| Welsh Language Officer        | 7        | -                               | 30,000           | (30,000)           | -               | -                                |
| Welsh Water                   | 11       | 151                             | -                | (151)              | -               | -                                |
|                               |          | <u>94,415</u>                   | <u>1,358,793</u> | <u>(1,383,206)</u> | <u>(39,731)</u> | <u>30,271</u>                    |

## 17. UNRESTRICTED FUNDS

|   | Balance at 1 April 2022<br>£ | Income<br>£   | Expenditure<br>£ | Transfers<br>£ | Balance at 31 March 2023<br>£ |
|---|------------------------------|---------------|------------------|----------------|-------------------------------|
| <b>Designated Funds</b>                     |                              |               |                  |                |                               |
| 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                         |
|   | <u>148,228</u>               | <u>-</u>      | <u>(37,514)</u>  | <u>68,349</u>  | <u>179,063</u>                |
| <b>General Funds</b>                        | <u>144,646</u>               | <u>14,681</u> | <u>(47,922)</u>  | <u>7,533</u>   | <u>118,938</u>                |
|   | <u>292,874</u>               | <u>14,681</u> | <u>(85,436)</u>  | <u>75,882</u>  | <u>298,001</u>                |

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 arise 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<br>1 April<br>2021<br>£ | Income<br>£ | Expenditure<br>£ | Transfers<br>£ | Balance at<br>31 March<br>2022<br>£ |
|--|------------------------------------|-------------|------------------|----------------|-------------------------------------|
| <b>Designated Funds</b>                |                                    |             |                  |                |                                     |
| Budget Contribution                    | 61,973                             | -           | -                | -              | 61,973                              |
| Maternity and Sickness<br>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                             |
| <b>General Funds</b>                   | 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<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£ |
|--|----------------------------|--------------------------|--------------------------|------------|
| Fund balances as at 31 March 2023 are<br>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<br>funds<br>£ | Designated<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>£ |
|--|----------------------------|--------------------------|--------------------------|------------|
| Fund balances as at 31 March 2022 are<br>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<br>£      | 2022<br>£     |
|---|----------------|---------------|
| Expiring within one year                      | 41,970         | 41,970        |
| Expiring between two and five years inclusive | 146,880        | -             |
| Expiring in more than five years              | 402            | -             |
|   | <u>182,252</u> | <u>41,970</u> |

## 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<br>£     | 2022<br>£       |
|---|---------------|-----------------|
| 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 | <u>49,171</u> | <u>(83,344)</u> |

### Analysis of Cash and Cash Equivalents

|                                 |                |                |
|---------------------------------|----------------|----------------|
| Cash in hand                    | 316,753        | 319,844        |
| Total Cash and Cash Equivalents | <u>316,753</u> | <u>319,844</u> |

### Analysis of Net Debt

| At 1 April<br>2022<br>£ | Cash-flows<br>£ | As at 31<br>March 2023<br>£ |
|-------------------------|-----------------|-----------------------------|
|-------------------------|-----------------|-----------------------------|

|  |                |                |                |
|--|----------------|----------------|----------------|
| 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)       |
|  | <u>294,913</u> | <u>(3,091)</u> | <u>291,822</u> |

## 24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

|                                    | Unrestricted<br>funds<br>£ | Restricted<br>funds<br>£ | Total<br>funds<br>2023<br>£ |
|------------------------------------|----------------------------|--------------------------|-----------------------------|
| <b>Income and endowments from:</b> |                            |                          |                             |
| Donations and legacies             | 629                        | -                        | 629                         |
| Charitable activities              | -                          | 1,358,793                | 1,358,793                   |
| Other trading activities           | 14,665                     | -                        | 14,665                      |
| Investments                        | 30                         | -                        | 30                          |
| <b>Total income and endowments</b> | <u>15,324</u>              | <u>1,358,793</u>         | <u>1,374,117</u>            |
| <b>Expenditure on:</b>             |                            |                          |                             |
| Charitable activities              | 17,087                     | 1,383,206                | 1,400,293                   |
| <b>Total expenditure</b>           | <u>17,087</u>              | <u>1,383,206</u>         | <u>1,400,293</u>            |
| <b>Net income/(expenditure)</b>    | (1,763)                    | (24,413)                 | (26,176)                    |
| Transfers between funds            | 39,731                     | (39,731)                 | -                           |
| <b>Net movement in funds</b>       | <u>37,968</u>              | <u>(64,144)</u>          | <u>(26,176)</u>             |
| <b>Reconciliation of Funds</b>     |                            |                          |                             |
| Total funds brought forward        | 254,906                    | 94,415                   | 349,321                     |
| <b>Total funds carried forward</b> | <u>292,874</u>             | <u>30,271</u>            | <u>323,145</u>              |

|   | 2023      |                  | 2022      |                  |
|---|-----------|------------------|-----------|------------------|
|   | £         | £                | £         | £                |
| <b>Income</b>                             |           |                  |           |                  |
| 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    |                  |
|   |           | <b>1,686,048</b> |           | <b>1,374,117</b> |
| <b>Charitable Expenditure</b>             |           |                  |           |                  |
| 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     |                  |
|   |           | <b>1,522,335</b> |           | <b>1,400,293</b> |
| <b>Net surplus/(deficit) for the year</b> |           | <b>163,713</b>   |           | <b>(26,176)</b>  |

This page does not form part of the statutory financial statements