



Clybiau Plant Cymru Kids' Clubs

A company limited by Guarantee and Registered Charity

Annual report and financial Statements of the Board of Trustees

Year ending 31 March 2025

Company Number: 4296436

Charity Number: 1093260

Vision and Mission statement



Objectives and Activities

The aims for which the Charity is established are to:

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

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

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

Report of the Directors and Trustees

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

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

This is the 24th annual report of the company.

~

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

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

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

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

Contents

Reference and Administrative Details of the Charity, its Trustees and Advisers	5
Overview of the year	6
Governance	7
Sustainability	8
Training	8
Welsh Culture.....	10
Projects.....	12
Apprenticeships Success at Clybiau Plant Cymru Kids' Clubs	12
Training & Support Programme – Highlights	12
Connected Childcare Communities achievements.....	13
Local Authorities.....	13
Moondance Foundation Grant.....	13
Working in Partnership / collaboration	14
Finance	15
Income	15
Expenditure	15
Balance Sheet.....	15
Statement Of Trustees' Responsibilities.....	17
Independent Auditors' Report to the Members of Clybiau Plant Cymru Kids' Clubs	18
Statement of Financial Activities.....	21
Balance Sheet.....	22
Statement of Cash Flows.....	24
Notes to the Financial Statements.....	25-47

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

Trustees	<p>S Gocher (resigned 18 November 2024)</p> <p>E J Davies (resigned 22 January 2025)</p> <p>D A Jones (resigned 22 January 2025)</p> <p>S Maitland-Price</p> <p>J Owen</p> <p>B L Blackmore</p> <p>A Comanescu</p> <p>D Tingley</p> <p>A Davies (appointed 22 January 2025)</p> <p>S Adams (appointed 22 January 2025)</p> <p>S J Stephenson-Rix (appointed 22 January 2025)</p> <p>R Williams (appointed 4 March 2025)</p> <p>S Morgan (resigned 24 June 2025)</p>
-----------------	---

Company registered number	04296436
----------------------------------	----------

Charity registered number	1093260
----------------------------------	---------

Registered office	<p>Bridge House</p> <p>Station Road</p> <p>Llanishen</p> <p>Cardiff</p> <p>CF14 5UW</p>
--------------------------	---

Company secretary	L J O'Toole
--------------------------	-------------

Chief executive officer	L J O'Toole
--------------------------------	-------------

Independent auditors	<p>MHA</p> <p>Statutory Auditors</p> <p>MHA House</p> <p>Charter Court</p> <p>Swansea Enterprise Park</p> <p>Swansea</p> <p>SA7 9FS</p>
-----------------------------	---

Bankers	<p>National Westminster PLC</p> <p>1 Taff Street</p> <p>Pontypridd</p> <p>Rhondda Cynon Taf</p> <p>CF37 4UU</p>
----------------	---

Solicitors	<p>Darwin Gray Solicitor</p> <p>9 Cathedral Road</p> <p>Pontcanna</p> <p>Cardiff</p> <p>CF11 9HA</p>
-------------------	--

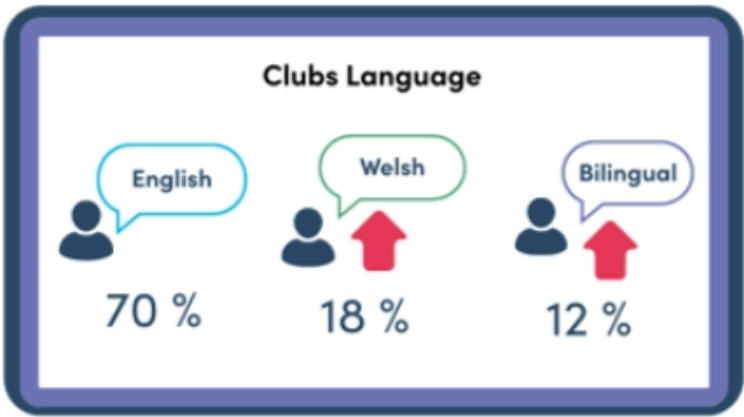
Overview of the year

Club language (Setting + club)			
	Setting	Club	Places
English	573	1071	32,578
Welsh	196	282	8,010
Bilingual	95	177	4,677
Total	864	1540	45,699

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

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

Club structure (management type)		
VMC	320	37%
School	88	10%
Private	433	50%
Other	23	3%
Total	864	



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

Registration of clubs by language.

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

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

Club Registration by language			
	Registered	Unregistered	Unregistrable
English	90%	9%	1%
Welsh	72%	28%	0%
Bilingual	89%	11%	0%

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

Governance

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



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

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

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



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

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

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

Sustainability

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



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

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

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

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

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

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



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

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

Training

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

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

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

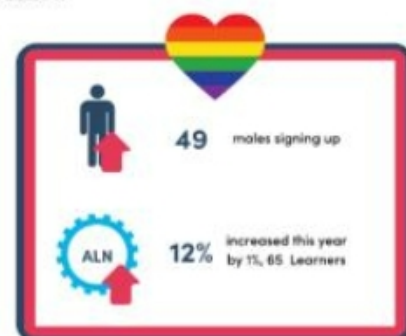


The qualifications offered by the organisation provide the wider professional development of Playworkers and includes provision for essential skills numeracy and communication. Through our partnership working with Play Wales we have also supported experienced Playworkers to achieve a Level 3 Award in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

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

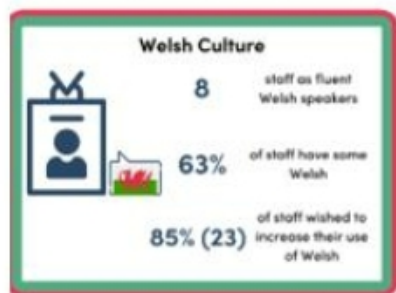
As part of our commitment to quality training we continue to monitor the equality data of our learners, previously this has been reviewed by the percentage of learners that we have supported that are Male, from the Global Majority and those who have ALN.

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



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

Welsh Culture



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

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

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



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

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

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

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

Through the project 98 Welsh Medium Playwork qualifications have been achieved this year, with 40 learners still in learning, supporting Welsh and bilingual settings to comply with National Minimum Standards (NMS), thus remaining CIW registered. One of the barriers

to achieving CIW registration was removed through the provision of a bursary, which allows settings to pay staff, to attend the Playwork training and gain a qualification, either in their own time, or to pay staff to cover if sessions were in work time, 72 learners supported with bursaries.

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

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

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



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

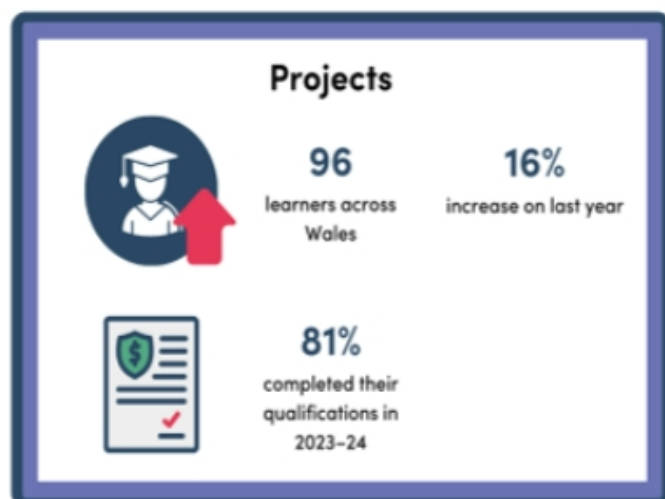
We have continued our commitment to protecting the environment through our increased online capability to deliver training and give remote business support. Where required, such as training type or to meet the needs of the setting, face to face delivery has happened, this has resulted 20,659 miles travelled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

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

Projects

Apprenticeships Success at Clybiau Plant Cymru Kids' Clubs

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



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

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

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

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

Training & Support Programme – Highlights

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



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

- Partnerships with Local Authorities in areas like Swansea, Pembrokeshire and North Wales were vital in helping us reach more learners.

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

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

Connected Childcare Communities achievements

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



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

Looking Ahead

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

Local Authorities

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

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

Moondance Foundation Grant

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



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

Overall conclusion:

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

Working in Partnership / collaboration

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

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

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

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

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

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



Finance

Income

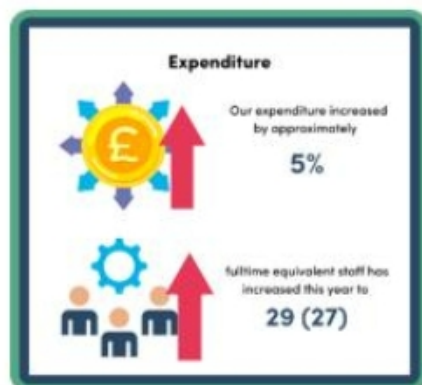
Overall, our income increased by approximately 4% this year £1,554,302 (£1,488,823) This was due to additional funding of £80,000 from the Welsh Government compared to the previous financial year, where we had received no additional in year for CWLWM grant.

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

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



Expenditure



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

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

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

Balance Sheet

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

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

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



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

RISKS

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

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

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

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

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

INVESTMENT POLICY

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

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

RESERVES POLICY

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

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

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

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



.....
(Trustee)

Date: 22/10/2025

Statement Of Trustees' Responsibilities

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

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

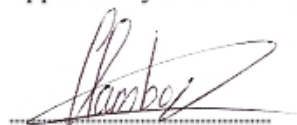
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject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

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

In so far as the trustees are aware:

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

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



(Trustee)

Date: 22/10/2025

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

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the 'charitable company') for the year ended 31 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Statement of Cash Flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Charities Act 2011.

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

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

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

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

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charitable company's trustees those matters we are required to state to them in an Auditors' Report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its members, as a body, for our audit work, for this report, or for the opinions we have formed.

MHA



Statutory Auditors
Swansea, United Kingdom

Date: 05/11/2025

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

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

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

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

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

BALANCE SHEET
AS AT 31 MARCH 2025

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

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

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2025

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

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

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

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

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

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

Date:

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

1. General information

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

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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

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

2.2 Going concern

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.3 Income

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

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

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

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

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

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

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

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

2.4 Expenditure

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

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

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.4 Expenditure (continued)

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

2.5 Taxation

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

2.6 Intangible assets and amortisation

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

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

Amortisation is provided on the following basis:

CRM System	- 20 %
------------	--------

2.7 Tangible fixed assets and depreciation

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

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

Depreciation is provided on the following basis:

Fixtures and fittings	- 25%
Computer equipment	- 25%

2.8 Cash at bank and in hand

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.9 Liabilities and provisions

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

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

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

2.10 Financial instruments

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

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

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

2.11 Basic financial assets

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

2.12 Derecognition of financial assets

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.13 Financial liabilities

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

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

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

2.14 Derecognition of financial liabilities

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

2.15 Operating leases

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

2.16 Pensions

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

2.17 Employee Benefits

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

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

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

2. Accounting policies (continued)

2.18 Fund accounting

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

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

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

3. Critical accounting estimates and areas of judgment

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

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

4. Income from donations and legacies

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Donations	4,510	4,510	1,821

5. Income from charitable activities

	Restricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Grants and apprenticeships	1,536,315	1,536,315	1,473,544

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

5. Income from charitable activities (continued)

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

6. Income from other trading activities

Income from non charitable trading activities

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Rent, Newsletter, other income	6,941	6,941	6,716

7. Investment income

	Unrestricted funds 2025 £	Total funds 2025 £	<i>Total funds 2024 £</i>
Bank interest received	6,536	6,536	6,742

8. Analysis of expenditure on charitable activities

Summary by fund type

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

9. Analysis of expenditure by activities

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

Analysis of support costs

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

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

10. Auditors' remuneration

	2025 £	<i>2024 £</i>
Fees payable to the charity's auditor for the audit of the charity's annual accounts	<u>22,191</u>	<u>15,055</u>

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

11. Staff costs

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

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

	2025 No.	2024 No.
Managers	5	5
Development officers	10	9
Training officers	8	9
Administrators	9	7
	<u>32</u>	<u>30</u>

The average headcount expressed as full-time equivalents was:

	2025 No.	2024 No.
Managers	5	5
Development officers	9	9
Training officers	7	8
Administrators	8	5
	<u>29</u>	<u>27</u>

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

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

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

12. Trustees' remuneration and expenses

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

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

13. Intangible assets

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

14. Tangible fixed assets

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

14. Tangible fixed assets (continued)

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

15. Debtors

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

16. Creditors: Amounts falling due within one year

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

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

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

17. Statement of funds

Statement of funds - current year

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

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

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

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

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

General funds

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

17. Statement of funds (continued)

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

17. Statement of funds (continued)

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

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

Apprenticeships

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

Assisted Places and Extra Hands Grants

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

Welsh Government

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

Training

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

DARPL

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

TNFL - People and Places

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

The Moondance Foundation

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

Welsh Government - CWLWM Grant

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

17. Statement of funds (continued)

Welsh Government CWLWM CYMell grant

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

Other General Funds

Grants for one off funding for specific projects.

Statement of funds - prior year

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

17. Statement of funds (continued)

Restricted funds

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

18. Summary of funds

Summary of funds - current year

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

Summary of funds - prior year

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

19. Analysis of net assets between funds

Analysis of net assets between funds - current year

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

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

19. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior year

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

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

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

21. Analysis of cash and cash equivalents

	2025 £	2024 £
Cash in hand	522,561	599,769
Total cash and cash equivalents	<u>522,561</u>	<u>599,769</u>

CLYBIAU PLANT CYMRU KIDS' CLUBS
(A Company Limited by Guarantee)

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

22. Analysis of changes in net debt

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

23. Pension commitments

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

24. Operating lease commitments

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

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

25. Related party transactions

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