

COMPANY REGISTRATION NUMBER: 04576565
CHARITY REGISTRATION NUMBER: 1098606

Menter Caerdydd
Company Limited by Guarantee
Unaudited Financial Statements
5 April 2025

CARSTON ETL
Chartered accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Menter Caerdydd

Company Limited by Guarantee

Financial Statements

Year ended 5 April 2025

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Menter Caerdydd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 5 April 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 5 April 2025.

Reference and administrative details

Registered charity name	Menter Caerdydd
Charity registration number	1098606
Company registration number	04576565
Principal office and registered office	Yr Hen Llfrgell The Hayes Cardiff CF10 1BH

The trustees

S V M Poole	Chair
I Jones	(Appointed 26 November 2024)
C James	(Appointed 26 November 2024)
E L Jones	(Appointed 26 November 2024)
G M George	
S Williams	
I G Roberts	
M Phillips	
L Ellis	
R H Williams	
H O Jones	
J E Adams	(Resigned 26 November 2024)
S B Jones	(Resigned 26 November 2024)

Chief Executive H Rees

Independent examiner Carston ETL
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Menter Caerdydd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 April 2025

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

AMBITION

The Welsh language becoming a central part of life in Cardiff.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the charity is to boost community education and general information by promoting the Welsh language.

MISSION STATEMENT

To promote and expand the social use of the Welsh language in Cardiff.

The work of Menter Caerdydd is central to supporting and delivering the Welsh Government's vision of one million Welsh speakers by 2050 and Cardiff Council's strategy of creating a fully bilingual city.

Our work supports the Well-being of Future Generations (Wales) Act 2015 in creating a Wales that we all want to live in, now and in the future. Central to our ambition is to see Cardiff as a place of vibrant culture in which the Welsh language thrives together with a society that promotes and protects our culture, heritage and language.

Each one of us, as partners, funders, stakeholders, volunteers and citizens, has an important contribution to make in achieving this.

STRATEGIC AIMS

- Promoting opportunities to use the Welsh language
- Increasing confidence and improving attitudes towards the Welsh language
- Strengthening/increasing the use of Welsh within families
- Supporting employment and training opportunities for young people and adults through the medium of Welsh
- Organising Tafwyl to celebrate the Welsh language and culture
- Ensuring that Menter Caerdydd has an effective digital platform for the Welsh language
- Partnership working with various bodies and organisations

Action Areas

Menter Caerdydd will work in the areas to support Cardiff Council's Local Strategies and the National Strategies of the Welsh Government:

- THE FAMILY
- CHILDREN
- YOUNG PEOPLE
- ADULTS
- TAFWYL
- THE COMMUNITY

Menter Caerdydd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 April 2025

Key Performance Indicators

Menter Caerdydd's Board has agreed a range of Key Performance Indicators to help scrutinise progress and measure impact against objectives.

Public benefit

The trustees have had due regard to the Charity Commissions guidance on public benefit.

The entire work of Menter Caerdydd is designed for the benefit of the public. The principal object is to boost community education and general information by promoting the Welsh language. This is done by delivering activities and events across Cardiff which are open to the public. The activities and events provide an opportunity for people of all ages to socialise and enjoy themselves in a friendly and inclusive environment. The service is widely publicised and new people encouraged to take part. There is an increasing demand for the provision from the public in all parts of the county.

Some of the activities are free and when there is a need to charge the costs are kept as low as possible to encourage participation and engagement.

Volunteers

Thanks go to the army of volunteers who serve on Menter Caerdydd's Board and committees and who work on our numerous projects. We have over 80 volunteers who work with us on a broad range of services throughout the year and provide an invaluable contribution to the delivery of activities provided by Menter Caerdydd across the city.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Menter Caerdydd provides a wide range of services through the medium of Welsh in Cardiff and the surrounding area. An outline of the work can be seen on the Menter Caerdydd's website www.mentercaerdydd.cymru

Last year was another successful year for Menter Caerdydd as we continued to develop our service across the city. An outline of the work can be seen on Menter Caerdydd's website and social media platforms.

We succeeded in receiving funding from a number of departments within Cardiff Council including Play Services, the Leisure Department, Caerdydd Ddwylieithog, Education Department and Youth Services. We also received funding towards our services from the Welsh Government and the Arts Council of Wales. Menter Caerdydd is a workforce of 10 staff (4 full-time, 6 part-time) and 146 casual staff.

This year was another successful year for Tafwyl in partnership with main funders Cardiff Council, the Arts Council of Wales and the Welsh Government as well as more than 60 partners and sponsors. Tafwyl was held for the second year running in Bute Park and drew an attendance of 36,000. Whilst being broadcast live over two evenings.

The weekly out-of-school and work activities are essential in order to ensure that the community have opportunities to use their Welsh on a social level outside the classroom/work as well as a chance to develop new skills, meet new people and enjoy new experiences

Menter Caerdydd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 April 2025

FINANCIAL REVIEW

The charity's results are reported in the Statement of Financial Activities on page 8.

A sum total of £985,484 was recognised as income (2024- £905,018) and a total of £958,823 was included as expenditure (2024- £872,811). This gave a net surplus of £26,661 (2024 £32,207). The surplus on unrestricted funds in the year was £26,661.

The total funds carried forward are £225,775 (2024- £199,113), after adjusting for funds tied up in fixed assets, free reserves were £222,734.

Principal funding sources

Menter Caerdydd is grateful to the Welsh Government, Cardiff Council and other sponsors for their continued financial support to Menter Caerdydd's activities. Details can be seen in the notes to the accounts.

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission and have adopted the following policies -

The need for a reserve funds is:

- a) To have money to earmark for special projects in order to develop them or realise them in a short period of time.
- b) To ensure that money is available for administration and support costs which enable the charity to operate especially during the period at the beginning of a new financial year.
- c) To provide a sufficient reserve to enable its voluntary fundraising scheme to operate.

The current policy of the trustees is the financial reserve should be approximately 14% - 18% of expenditure. This equates to £81,000 to £105,000. The trustees consider the current level of reserves to be sufficient to meet the charity's needs.

Menter Caerdydd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 April 2025

Plans for future periods

Menter Caerdydd is committed to ensuring that our work continues to reflect the needs of the diverse Welsh communities in the capital city. We have been realistic in recognising that we face a challenging economic period but by working in partnership with organisations throughout the city, and with partners from the third sector, the public sector and the private sector we are confident that we continue to fulfil the objectives in our new Corporate Plan (2022-27) and that our services have a positive impact on the Welsh language in Cardiff.

- Promoting opportunities to use the Welsh language
- Increasing confidence and improving attitudes towards the Welsh language
- Strengthening/increasing the use of Welsh within families
- Supporting employment and training opportunities for young people and adults through the medium of Welsh
- Organising Tafwyl to celebrate the Welsh language and culture
- Ensuring that Menter Caerdydd has an effective digital platform for the Welsh language
- Partnership working with various bodies and organisations

By concentrating on these main priorities Menter Caerdydd will play a key role in the work of promoting the Welsh language in the city and will deal with the main strategic priorities of the Welsh Government of reaching a million Welsh speakers by 2050, and Cardiff Council's Bilingual Cardiff Strategy.

Ever since we had to change our provision during Covid times we have continued to offer some element of our delivery online and we see this continuing into the future. 2024-25 continued to see an increase in our adult education provision as a result of funding from The Adult Education team at Cardiff Council.

The Board and staff at Menter Caerdydd have worked tirelessly throughout, collaborating with colleagues from the other organisations across Wales to ensure that Welsh language social opportunities have continued to be delivered throughout.

Menter Caerdydd

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 5 April 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Board of Trustees are elected on an annual basis by the members of the charitable company at the Annual General Meeting. Invitations for nominations of new trustees are sent to all members with notice of the proposed Annual General Meeting, and nominations are accepted up seven days before the date of the meeting. Proposed trustees are required to be nominated by two different members of the charitable company before their nomination can be considered.

Organisational structure

Menter Caerdydd Chief Executive is responsible for the day to day running of the organisation and all staff and financial needs of the organisation. The Board of Trustees meets 5 times per year and the CEO attended all meeting and presents a written and formal presentation of the service delivery of the organisation to date. Every aspect of governance and finance are discussed during every board meeting.

Induction and training of new trustees

We recognise that the work that trustees do is invaluable to the organisation, and that good governance is a vital part of how we as an organisation operate and are held accountable for what we do. Menter Caerdydd is working towards the third sector Trusted Charity quality assurance mark. This programme will provide the structure and framework to ensure that Trustees are provided with the support and leadership that they need in order to conduct their duties as Trustees to the best of their abilities and that induction and training is at the forefront of our support to them.

Key management remuneration

This is discussed within the Personnel sub-committee that meets once per year to discuss and make decisions on any remuneration issues within the organisation. The Chair, Vice Chair and Treasurer as well as the CEO/Company Secretary are key members of this committee

The trustees' annual report was approved on 25/11/2025 and signed on behalf of the board of trustees by:

SIÂN POOLE ^{or} (sign) Siân Poole

SIÂN POOLE (print name)
Trustee

Menter Caerdydd

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Menter Caerdydd *(continued)*

Year ended 5 April 2025

I report to the trustees on my examination of the financial statements of Menter Caerdydd ('the charity') for the year ended 5 April 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

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

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

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



Farzana Ahmed FCCA
Independent Examiner
Carston ETL
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 26/11/2025

Menter Caerdydd

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 5 April 2025

			2025		2024
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	84,212	640,679	724,891	718,821
Charitable activities	6	246,428	—	246,428	176,210
Investment income	7	2,275	—	2,275	2,094
Other income	8	11,890	—	11,890	7,893
Total income		<u>344,805</u>	<u>640,679</u>	<u>985,484</u>	<u>905,018</u>
Expenditure					
Expenditure on charitable activities	9,10	318,144	640,679	958,823	872,811
Total expenditure		<u>318,144</u>	<u>640,679</u>	<u>958,823</u>	<u>872,811</u>
Net income and net movement in funds		<u>26,661</u>	<u>—</u>	<u>26,661</u>	<u>32,207</u>
Reconciliation of funds					
Total funds brought forward		199,114	—	199,114	166,906
Total funds carried forward		<u>225,775</u>	<u>—</u>	<u>225,775</u>	<u>199,113</u>

The statement of financial activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.

The notes on pages 11 to 22 form part of these financial statements.

Menter Caerdydd

Company Limited by Guarantee

Statement of Financial Position

5 April 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible fixed assets	16	3,041	1,614
Current assets			
Debtors	17	71,677	211,943
Cash at bank and in hand		277,276	180,090
		348,953	392,033
Creditors: amounts falling due within one year	18	126,219	194,534
Net current assets		222,734	197,499
Total assets less current liabilities		225,775	199,113
Net assets		225,775	199,113
Funds of the charity			
Unrestricted funds		225,775	199,113
Total charity funds	20	225,775	199,113

For the year ending 5 April 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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 trustees and authorised for issue on 25/11/2025, and are signed on behalf of the board by:

 (sign)

SIÂN POOLE (print name)
Trustee

The notes on pages 11 to 22 form part of these financial statements.

Menter Caerdydd

Company Limited by Guarantee

Statement of Cash Flows

Year ended 5 April 2025

	2025 £	2024 £
Cash flows from operating activities		
Net income	26,661	32,207
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	817	600
Other interest receivable and similar income	(2,275)	(2,094)
Accrued (income)/expenses	(78,700)	63,456
<i>Changes in:</i>		
Trade and other debtors	140,266	(121,272)
Trade and other creditors	10,385	(21,991)
Cash generated from operations	97,154	(49,094)
Interest received	2,275	2,094
Net cash from/(used in) operating activities	<u>99,429</u>	<u>(47,000)</u>
Cash flows from investing activities		
Purchase of tangible assets	(2,244)	(1,797)
Net cash used in investing activities	<u>(2,244)</u>	<u>(1,797)</u>
Net increase/(decrease) in cash and cash equivalents	97,185	(48,797)
Cash and cash equivalents at beginning of year	<u>180,090</u>	<u>228,887</u>
Cash and cash equivalents at end of year	<u>277,276</u>	<u>180,090</u>

The notes on pages 11 to 22 form part of these financial statements.

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 5 April 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Yr Hen Llfrgell, The Hayes, Cardiff, CF10 1BH.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

After making reasonable enquiries and having considered other factors on the financial performance of the charity and its current performance including current economic conditions, the Trustee's believe that the charity will be able to continue to fulfil its charitable purpose, will be able to meet its liabilities as they fall due, and will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in preparing the financial statements

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Operating leases

Lease payments are recognised as an expense over the lease term on a straight-line basis. The aggregate benefit of lease incentives is recognised as a reduction to expense over the lease term, on a straight-line basis.

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

3. Accounting policies *(continued)*

Financial instruments *(continued)*

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Plant & Equipment - 20% - 33% straight line

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Each member of the Board of Trustees has undertaken to guarantee the Charity's debts to the sum of £1 each.

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Donations			
Donations	529	—	529
Grants			
Llywodraeth Cymru - Grant Adran Cymraeg 2050	—	196,736	196,736
Cyngor Sir Caerdydd - Grant Chwarae	—	89,880	89,880
Cyngor Sir Caerdydd - Grant Gweithgareddau Gwyliau	—	20,000	20,000
Cyngor Sir Caerdydd - Grant Oedolion	—	98,350	98,350
Cyngor Sir Caerdydd - Grant Hamdden	—	15,000	15,000
Cyngor Sir Caerdydd - Grant Gofal Plant	—	40,917	40,917
Cyngor Celfyddydau Cymru - Tafwyl	—	84,500	84,500
Arts and Business - Tafwyl	—	—	—
Urdd Gobaith Cymru - Grant Leuenctid	—	38,000	38,000
For Cardiff - Tafwyl	—	—	—
Confa Gari - Tafwyl	—	—	—
The British Council - Tafwyl	—	—	—
Mentrau Iaith Cymru	—	—	—
Y Loteri Genedlaethol - Henoed	—	11,646	11,646
Y Loteri Genedlaethol - Tafwyl	—	12,400	12,400
Cyngor Sir Caerdydd - Tafwyl	—	33,250	33,250
Grants various	2,350	—	2,350
Sponsorship			
Sponsorship	81,333	—	81,333
	<u>84,212</u>	<u>640,679</u>	<u>724,891</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Donations			
Donations	1,576	—	1,576

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

5. Donations and legacies *(continued)*

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Llywodraeth Cymru - Grant Adran Cymraeg 2050	146,736	45,000	191,736
Cyngor Sir Caerdydd - Grant Chwarae	—	106,595	106,595
Cyngor Sir Caerdydd - Grant Gweithgareddau Gwyliau	—	30,000	30,000
Cyngor Sir Caerdydd - Grant Oedolion	—	25,000	25,000
Cyngor Sir Caerdydd - Grant Hamdden	—	15,000	15,000
Cyngor Sir Caerdydd - Grant Gofal Plant	—	32,954	32,954
Cyngor Celfyddydau Cymru - Tafwyl	—	50,000	50,000
Arts and Business - Tafwyl	—	6,350	6,350
Urdd Gobaith Cymru - Grant Leuenctid	—	38,000	38,000
For Cardiff - Tafwyl	—	5,000	5,000
Confa Gari - Tafwyl	—	1,700	1,700
The British Council - Tafwyl	—	27,000	27,000
Mentrau Iaith Cymru	—	500	500
Y Loteri Genedlaethol - Henoed	—	27,533	27,533
Y Loteri Genedlaethol - Tafwyl	—	10,000	10,000
Cyngor Sir Caerdydd - Tafwyl	—	60,000	60,000
Grants various	—	16,128	16,128
Sponsorship			
Sponsorship	73,749	—	73,749
	<u>222,061</u>	<u>496,760</u>	<u>718,821</u>

6. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Fee Income	<u>246,428</u>	<u>246,428</u>	<u>176,210</u>	<u>176,210</u>

7. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	<u>2,275</u>	<u>2,275</u>	<u>2,094</u>	<u>2,094</u>

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

8. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Other income	11,890	11,890	7,893	7,893

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
The enhancement of community education and general information by promoting the Welsh language	83,099	454,529	537,628
Tafwyl	162,035	186,150	348,184
Support costs	73,010	—	73,011
	318,144	640,679	958,823

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
The enhancement of community education and general information by promoting the Welsh language	168,228	276,710	444,938
Tafwyl	148,484	220,050	368,534
Support costs	59,339	—	59,339
	376,051	496,760	872,811

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
The enhancement of community education and general information by promoting the Welsh language	537,628	67,658	605,286	499,357
Tafwyl	348,184	—	348,184	368,534
Governance costs	—	5,353	5,353	4,920
	885,812	73,011	958,823	872,811

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

11. Analysis of support costs

	Analysis of support costs	Total 2025	Total 2024
	£	£	£
Premises	29,267	29,267	29,209
Communications and IT	11,977	11,977	11,475
General office	26,414	26,414	13,735
Governance costs	5,353	5,353	4,920
	<u>73,011</u>	<u>73,011</u>	<u>59,339</u>

12. Net income

Net income is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation of tangible fixed assets	<u>817</u>	<u>600</u>

13. Independent examination fees

	2025	2024
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>4,440</u>	<u>—</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025	2024
	£	£
Wages and salaries	433,622	312,509
Social security costs	24,732	21,228
Employer contributions to pension plans	19,453	17,742
	<u>411,868</u>	<u>351,479</u>

The charity employs 6 full-time and 5 part-time staff (2024- 6 full time and 6 part time) and 106 casual staff.

The number of employees whose remuneration for the year fell within the following bands, were:

	2025	2024
	No.	No.
£60,000 to £69,999	<u>1</u>	<u>—</u>

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £71,232 (2024: £66,917).

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

All trustees are entitled to claim the cost of attending trustee meetings. The total reimbursed was £nil (2024: £nil).

16. Tangible fixed assets

	Equipment £
Cost	
At 6 April 2024	12,479
Additions	2,244
At 5 April 2025	<u>14,723</u>
Depreciation	
At 6 April 2024	10,865
Charge for the year	817
At 5 April 2025	<u>11,682</u>
Carrying amount	
At 5 April 2025	<u>3,041</u>
At 5 April 2024	<u>1,614</u>

17. Debtors

	2025 £	2024 £
Trade debtors	13,330	106,614
Prepayments and accrued income	58,347	102,976
Other debtors	—	2,353
	<u>71,677</u>	<u>211,943</u>

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

18. Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	14,229	5,766
Accruals and deferred income	100,193	178,893
Social security and other taxes	8,223	6,687
Other creditors	3,574	3,188
	<u>126,219</u>	<u>194,534</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £19,453 (2024: £17,742).

20. Analysis of charitable funds

Unrestricted funds

	At 6 April 2024	Income	Expenditure	At 5 April 2025
	£	£	£	£
General funds	<u>199,114</u>	<u>344,805</u>	<u>(318,144)</u>	<u>225,775</u>

	At 6 April 2023	Income	Expenditure	At 5 April 2024
	£	£	£	£
General funds	<u>166,906</u>	<u>408,258</u>	<u>(376,051)</u>	<u>199,113</u>

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 6 April 2024 £	Income £	Expenditure £	At 5 April 2025 £
Tafwyl	—	186,151	(186,151)	—
Care	—	40,916	(40,916)	—
Play	—	104,880	(104,880)	—
Holiday Activities	—	20,000	(20,000)	—
Welsh Medium Youth Services	—	32,000	(32,000)	—
Welsh Government Grant	—	146,736	(146,736)	—
Gweithgareddau Henoed	—	11,646	(11,646)	—
Gwansanaethau Oedolion	—	98,350	(98,350)	—
	—	<u>640,679</u>	<u>(640,679)</u>	—

	At 6 April 2023 £	Income £	Expenditure £	At 5 April 2024 £
Tafwyl	—	220,050	(220,050)	—
Care	—	40,082	(40,082)	—
Play	—	146,595	(146,595)	—
Holiday Activities	—	30,000	(30,000)	—
Welsh Medium Youth Services	—	32,000	(32,000)	—
Gweithgareddau Henoed	—	27,533	(27,533)	—
Gwansanaethau Dysgwyr	—	500	(500)	—
	—	<u>496,760</u>	<u>(496,760)</u>	—

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

20. Analysis of charitable funds *(continued)*

Tafwyl - Tafwyl restricted fund represents all restricted funding received in relation to Tafwyl festival that is held annually in June/July. Income received is made up of restricted grants.

Care - Funding received from Cardiff County Council for Care programmes run by Menter Caerdydd across Cardiff.

Play - funding received from Cardiff County Council for play programmes run by Menter across Cardiff.

Holiday activities - funding received from Cardiff County Council for language support programmes run by Menter Caerdydd across Cardiff during school holidays,

Welsh medium youth services - funding received from Urdd Gobaith Cymru to run Welsh Medium youth services across Cardiff.

Welsh Government grant – funding received towards encouraging and promoting the use of Welsh language.

Gweithgareddau Henoed- funding received from the National Lottery for programmes for the elderly run by Menter Caerdydd.

Gwansanaethau Oedolion – funding received from Welsh Government towards adult learning.

Gwansanaethau Dysgwyr - funding provided by Mentrau Iaith Cymry to host a local quiz in Welsh run by Menter Caerdydd.

21. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2025 £
Tangible fixed assets	3,041	3,041
Current assets	348,953	348,953
Creditors less than 1 year	(126,219)	(126,219)
Net assets	225,775	225,775

	Unrestricted Funds £	Total Funds 2024 £
Tangible fixed assets	1,614	1,614
Current assets	392,033	392,033
Creditors less than 1 year	(194,534)	(194,534)
Net assets	199,113	199,113

22. Analysis of changes in net debt

	At 6 Apr 2024 £	Cash flows £	At 5 Apr 2025 £
Cash at bank and in hand	180,090	97,186	277,276

Menter Caerdydd

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 5 April 2025

23. Operating lease commitments

The total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Not later than 1 year	2,665	2,665
Later than 1 year and not later than 5 years	9,422	12,087
	<u>12,087</u>	<u>14,752</u>