

Company registration number: 05096968
Charity registration number: 1105172

**MENTER IAITH SIR CAERFFILI
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

Stanford Williams Limited
Chartered Certified Accountants
Unit C
271-273 High Street
Blackwood
Gwent
NP12 1AW

Menter Iaith Sir Caerffili
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Menter Iaith Sir Caerffili
Company No. 05096968
Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

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).

Our main long-term goal during this period is:

Increase the use of the Welsh language across Caerphilly County communities by enabling residents to use the Welsh language in all aspects of local community life.

Below are our objectives for the period 2022-25 to achieve the main goal:

Lead joint planning for the Welsh language at county level:

- 1.1) Co-ordinate and lead a Welsh Language Forum for Caerphilly County and ensure a prominent and strategic role for the local Forum.
- 1.2) Produce a detailed and current language profile regularly as the basis for language planning in the County.
- 1.3) To represent the Welsh Language on a cross-section of forums and committees within the Third Sector, local authority and Health Board and the Local Services Board.

Develop and provide services and opportunities of the highest quality:

- 2.1) Development projects that have a positive impact on the use of Welsh in the County of Caerphilly within the field of childcare, play and leisure, youth services, adult education, community events, volunteering opportunities, support and training, artistic activities and consultation. The intention of these services is to encourage confidence in using the language and strengthen positive attitudes towards the language.
- 2.2) Continue to develop our annual festival, Ffiliffest.
- 2.3) Researching projects in new areas including community translation.
- 2.4) Investigate and develop projects that are changing attitudes and behaviour.
- 2.5) Ensure that all of Menter Caerffili's services meet the requirements and standards of the Trusted Quality Mark Level 1.

Influence for the benefit of the language at county level and represent the voice of Welsh speakers and learners:

- 3.1) Respond proactively to local and national consultations.
- 3.2) Influence local policy for the benefit of the Welsh language.
- 3.3) Network extensively across sectors at the local level.
- 3.4) Effective communication with the public, partners and others.
- 3.5) To raise awareness of the need for Welsh language services and bodies acting on behalf of those services.
- 3.6) Contribute significantly to development of strategies and plans, including local community plans, Well-Being Plan, Third Sector Agreement.
- 3.7) Raise the profile of the important relationship between the local economy, quality of life, environment, confidence of communities in the language of the community.
- 3.8) Support local people to express their views on their needs as Welsh speakers and learners.
- 3.9) Support local people to submit views to service planners including the local authority and Health Board as well as others.
- 3.10) Support local people to express viewpoints to service planners including the Local Authority, Health Board and others.

Research new opportunities to provide services which are self-sustaining:

- 4.1) Completion of research and detailed assessments in order to identify relevant and innovative opportunities to develop Welsh medium services that are self-sufficient and take advantage of the economic value of the Welsh language locally.
- 4.2) Identify components of the existing work of Menter Iaith Sir Caerffili that could operate on a more ambitious scale as social enterprises.
- 4.3) Promote and develop further our Childcare Service which is now a successful service employing over 70 members of staff.
- 4.4) Conduct research and detailed consultations to assess the sufficiency of establishing a permanent home for Menter Caerffili which would operate as a focal point for Welsh medium services in Caerphilly County Borough and support a range of organisations.
- 4.5) Research a range of funding sources to fulfil the aims of Menter Caerffili.
- 4.6) Utilise resources in the most effective way to ensure the most benefit.

Manage and develop an organisation which works effectively, with strong governance and considers and ensures the wellbeing of its volunteers and members of staff:

- 5.1) Achieve and retain Trusted Charity Mark Level 1.
- 5.2) Continue to operate the revision programme of policies including the Staff and Trustees Handbook in addition to others.
- 5.3) Ensure sufficient funding to support and sustain our current services effectively.
- 5.4) Procure a Human Resources Service.
- 5.5) Develop and adopt new and relevant policies and procedures.
- 5.6) Sustain and review risk management procedures.
- 5.7) Develop a Wellbeing Policy for both members of staff and volunteers in addition to training and procedures where appropriate.

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**Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Aims and Objectives - continued

Public benefit

All the work of Menter iaith is designed to benefit the public. The main aim of the Menter is to boost the education and general knowledge of the community by promoting the Welsh language. This is done by arranging activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialize, improve their communication skills and to enjoy themselves in a friendly atmosphere. Wide publicity is given to the provision and new people are encouraged to take part. There is a growing demand for the provision from the public in every part of the County. Some of the activities are free of charge and when there is a need to charge, support is given in the use of subsidies which are available to reduce the cost for people who cannot afford to pay the full price.

Review of activities

At the end of another period Menter iaith Sir Caerffili has a very important opportunity to continue as a very influential community development organisation in the area and to further expand its level of services and activities.

It was therefore very important to consider the current climate with regard to the community development field, in order to confirm the role of Menter iaith Sir Caerffili as a language and community regeneration organisation. Similarly, this report reinforces the importance of Welsh Government's Strategy for the Welsh Language, Cymraeg 2050.

Projects and partnerships stated in this document are clear indications of the main intent of Menter iaith Sir Caerffili, which is empowering and motivating communities to develop new opportunities to use the language, in a manner that works from the bottom up, while also reinforcing the current opportunities to use the language.

At the heart of the work and objectives of Menter iaith Sir Caerffili therefore, is the clear ethos that Menter Caerffili belongs to its local communities and the needs and nature of those communities shape the direction of projects and plans.

Menter iaith Sir Caerffili is a leading community and voluntary organisation, promoting and supporting the development of the Welsh language across Caerphilly County's communities. We operate in order to enable local residents to use the Welsh language in all aspects of their lives. This aim will be achieved through the provision of Welsh medium opportunities and services for all ages in partnership with a number of other organisations.

OBJECTIVES AND ACTIVITIES

Main areas of our work:

- 1) Leading joint planning for the Welsh language at county level
- 2) Develop and provide services and opportunities
- 3) Influence for the benefit of the language at county level
- 4) Representing the voice of Welsh speakers and learners in Caerphilly County
- 5) Investigating new opportunities to provide services which are self-sustaining

Mission statement

Menter iaith Sir Caerffili's purpose is to increase the use of the Welsh language across communities in Caerphilly County. To achieve this we will develop and provide a cross-section of services and opportunities to local Welsh speakers and learners so that they can use the language. We will consult regularly with local residents to develop Welsh language services that are accessible, relevant and of the highest quality. We want to see a growth in the use of the Welsh language across communities in the County within a variety of areas. At the heart of our main goal is the commitment to work in partnership with a number of local organisations.

Values

Volunteers and employees of Menter iaith Sir Caerffili are committed to our core values that are fundamental to our work.

The Welsh Language:

- 1) Growth in the use of the Welsh language in the County of Caerphilly in the short term and in the future is the primary reason for the existence of Menter Caerffili.
- 2) Caerphilly County residents have the right to speak and use the Welsh language in all aspects of community life.
- 3) The Welsh language belongs to and is relevant to everyone across Caerphilly County's communities.
- 4) We want adequate opportunities for the people of Caerphilly County to use the Welsh language.

Our Work:

- 1) We will develop and provide relevant services and of the highest quality.
- 2) We can achieve more and act more effectively through joint planning and developing partnerships with others.
- 3) We can learn from experience.
- 4) We work in a transparent and fair way.
- 5) We consider the environment when operating.
- 6) We are working in a strategic, creative and innovative way.

People:

- 1) We support our employees and volunteers and their development.
- 2) We treat everyone equally.
- 3) The involvement of local residents is crucial to us.

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Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025

Aims and Objectives - continued

Charitable activities

Our detailed operational Plan for 2024-25 contains details about how we intended to achieve the above objectives during the period. The plan includes the individual targets that are intended to be delivered in terms of our various objectives. The operational plan is a key document in the planning of officers' work programmes and ensures that they are aware of how their work reflects the objectives and the main aim which is central to all our services. The operational plan will also help us to decide which individual projects contribute effectively towards meeting the principal aim and whether there is a need to modify projects or develop different projects.

Key performance indicators

High level key performance indicators

An increase in the use of the Welsh language across communities in Caerphilly County is the primary goal of Menter Iaith Sir Caerffili for the duration of this corporate plan. In consideration of this, the most useful high level indicators relating to the use of the Welsh language is the census results and detailed information on local ward level. In addition, it will be important for us as an organisation to consider any research undertaken by the Welsh Government Research Unit and other bodies such as universities and research companies. Any surveys that are considering use of the language within communities are key in measuring the impact of our activities on the use of the language and the extent to which the type of activities provided are achieving our primary goal.

Other key performance indicators

Menter Iaith Sir Caerffili works and operates projects on behalf of a number of organisations at present and monitoring and measuring outcomes is central to that work. We are used to measuring soft, qualitative and quantitative, outputs through our work in order to assess and determine whether activities and projects are achieving their intended goals and objectives. Through the development of ambitious and relevant targets we have identified a number of performance indicators that are suitable for and unique to each element of our work. We will therefore monitor and measure a number of performance indicators including:

- 1) number of activities/opportunities
- 2) number of beneficiaries
- 3) number of volunteers
- 4) the number who report increased confidence in using the language
- 5) the number who report increase in awareness of Welsh-medium services locally
- 6) an increase in turnover or fundraising levels

We will consider these KPI's on a consistent basis and assess whether they continue to be effective in order to measure progress in terms of the intended results. In addition, employees are aware and familiar with the KPI's that are relevant to their respective work programmes and understand how they contribute to the main objective of the initiative.

The local community

Menter Iaith Sir Caerffili is managed by an experienced and ambitious Management Board of volunteers. The members are from communities across the County of Caerphilly and their guidance and input into the development and effective management of our work is key. The significant contribution by volunteers ensures that it is the needs of local people that shapes our work. In addition, we are recruiting and supporting volunteers across our services and activities so that volunteers contribute significantly to every element of our work.

As well as attracting volunteers to our work, when planning projects and services we will continue to bring stakeholders and local people together to encourage communities to take ownership of new developments. We feel that it is vital that local residents receive an opportunity to voice their opinion on new developments or respond to a gaps in services.

STRATEGIC REPORT

Financial position

The charity's results are reported in the Statement of Financial Activities on page 9.

A total of £997,028 of resources came in (2024: £936,806), and a total of £1,020,495 (2023: £1,025,128) was spent. This gave a net deficit of £23,470 (2023: £88,322). The fund balance brought forward was £213,036 and this gave a net total of £189,566. This is represented by £188,596 in unrestricted funds and £970 in restricted funds. Tangible fixed assets represent £23,110. The designated fund balance brought forward in relation to Fflifist was £13,342. All designated funding to Fflifist has been spent, leaving £165,471 as the charity's free reserves.

No changes were made to the accounts for the previous year.

The trustees have no material interest in the charity's transactions.

Reserves policy

The trustee's have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission that trustees carry out an ongoing review of the reserves levels and the reserves policy to ensure they continue to be relevant in changing circumstances. As a result they have adopted the following policies:

The need for a reserve fund is:-

- a) To have money to earmark for special projects in order to develop them or realise them in a short period of time.

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**Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Aims and Objectives - continued

- b) To ensure that money is available for administration and support costs which enable the charity to operate, especially during periods of uncertainty that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year as well as ensuring there are sufficient funds to meet all contractual liabilities in the event of winding up the charity.
- c) To provide a sufficient reserve to enable its voluntary fundraising scheme to operate.

The current policy of the trustees is to maintain free reserves, which are the unrestricted funds of the charity less designated funds and the net book value of the fixed assets, at a level which equates to at least three months running costs (approx £170,000). The trustees consider the current level of reserves to be sufficient to meet the charity's needs.

Free reserves stood at £165,471 at 31st March 2025.

Future plans

The plans for the period 2022-25 include plans that are already in place and those we intend to realise from 2025 onwards. In addition to the budget currently agreed it is a priority during the period to explore and take advantage of new income streams. In particular, it is intended to develop our own income generation methods, for example by broadening our childcare provision, consider developing Community translation services and provide a cross-section of services. To accompany this we will consider tendering for contracts, ensure further grants and investigate more alternative methods of fund raising, for example crowd-funding.

In the past, we have been very successful in securing grants from a wide variety of sources but it is proposed to consider the grant programmes below during the period under review:

- 1) Local funds administered by Caerphilly County Borough Council and GAVO
- 2) Lottery funds - People and Places and the Heritage Fund
- 3) Funds and grants from other Welsh Government departments
- 4) Trusts e.g. Esmee Fairburn, Paul Hamlyn Foundation, Henry Smith
- 5) Volunteering in Wales Fund
- 6) Arts Council for Wales funding
- 7) SPF funding

In line with our objectives for 2022-25, Menter Iaith Sir Caerffili is keen to allocate time in order to explore the potential of developing projects or new initiatives which will generate a new source of income to invest in our services or to develop new services.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

In order to achieve the aims and objectives within this report it is essential that we preserve and develop the management structure and staffing that we currently operate. This structure was developed following a detailed Job Evaluation exercise in 2013 and it is felt that it reflects the needs of the organisation and enables us to operate and to communicate effectively. The management and communication processes below supports the structure.

Management Board of Directors/Trustees

The Board meets quarterly with the Chief Officer and receives a progress report and financial report. The directors are acting in order to achieve the main aim and objectives of the organisation and is responsible for the strategic management of Menter Iaith Sir Caerffili. Chair of the organisation acts as the Chief Officer's line manager and the Treasurer of the organisation will meet regularly with the Chief Officer to monitor budgets and the financial position. In addition, annually, members of the Management Board conduct performance management meetings with each member of staff. At times, there will be a need to establish sub-committees, to consider specific issues or complete a piece of work. The Board has agreed the organisation's long-term strategy and defines its main aim and objectives that reflect this report and the short-term operational plan.

Chief Officer

The Chief Officer is the line manager for the team of core staff and responds to the needs of the organisation on a day-to-day basis. In addition, the Children and Families Services Officer also acts as a line manager for our workforce of Childcare Support Officers. The line managers will hold meetings on a quarterly basis as well as organising monthly staff meetings and meetings with specific groups of staff as needed. These processes ensure that all staff are familiar with and committed to strategic and operational plans. In addition, the Chief Officer will discuss with each Member of staff how their work programmes support the aims and objectives of the initiative and expected outputs. There is also agreement on which performance indicators are used to measure progress.

Reference and Administrative Details

Trustees

Mr Geraint Ashton
Gwyneth Davies
Mr Jeff Grenfell
Ms Samantha Jarrett
Ms Llinos Neale
Mrs Lois Roberts
Mr Huw Rowlands
Mr David Thomas

**Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Company Secretary

Lowri Jones

Charity Number

1105172

Company Number

05096968

Principal Address

Porth Tredomen
Parc Tredomen
Ystrad Mynach
Caerffili
CF82 7EH

Independent Examiner

Stanford Williams Limited Chartered Certified Accountants
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Unit C
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Blackwood
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Menter Iaith Sir Caerffili
Trustees' Report (continued)
For The Year Ended 31 March 2025

Small Company Rules

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

The trustees' report was approved by the board of trustees and signed on its behalf by:

A handwritten signature in black ink that reads "David A. Thomas". The signature is written in a cursive style with a large initial 'D' and a stylized 'A'.

Mr David Thomas

Trustee
27/11/2025

Menter Iaith Sir Caerffili
Independent Examiner's Report to the Trustees of Menter Iaith Sir Caerffili
For The Year Ended 31 March 2025

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and Basis of Report

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

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

Independent Examiner's Statement

Since the Company'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 fellow of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

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

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



Stanford Williams Limited Chartered Certified Accountants

26/11/2025
Unit C
271-273 High Street
Blackwood
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NP12 1AW

Menter Iaith Sir Caerffili
Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	3	10,620	264,946	275,566	255,361
Charitable activities:	4				
The enhancement of community education and general information by promoting the Welsh language		720,671	-	720,671	677,675
Other trading activities	5	-	-	-	1,944
Investments	6	791	-	791	1,826
		<u>732,082</u>	<u>264,946</u>	<u>997,028</u>	<u>936,806</u>
EXPENDITURE ON:					
Raising funds	7	-	-	-	(70,709)
Charitable activities:	7				
The enhancement of community education and general information by promoting the Welsh language		(720,537)	(299,977)	(1,020,514)	(954,419)
		<u>(720,537)</u>	<u>(299,977)</u>	<u>(1,020,514)</u>	<u>(1,025,128)</u>
NET EXPENDITURE		<u>11,545</u>	<u>(35,031)</u>	<u>(23,486)</u>	<u>(88,322)</u>
NET MOVEMENT IN FUNDS		<u>11,545</u>	<u>(35,031)</u>	<u>(23,486)</u>	<u>(88,322)</u>
RECONCILIATION OF FUNDS:					
Total funds brought forward		177,035	36,001	213,036	301,358
TOTAL FUNDS CARRIED FORWARD	18	<u>188,580</u>	<u>970</u>	<u>189,550</u>	<u>213,036</u>

The notes on pages 12 to 21 form part of these financial statements.

Menter Iaith Sir Caerffili
Comparative Statement of Financial Activities (including Income and Expenditure Account)
For The Year Ended 31 March 2025

			2024	
	Notes	Unrestricted funds	Restricted funds	Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	3	-	255,361	255,361
Charitable activities:	4			
The enhancement of community education and general information by promoting the Welsh language		677,675	-	677,675
Other trading activities	5	1,944	-	1,944
Investments	6	1,826	-	1,826
		<u>681,445</u>	<u>255,361</u>	<u>936,806</u>
EXPENDITURE ON:				
Raising funds	7	(57,823)	(12,886)	(70,709)
Charitable activities:	7			
The enhancement of community education and general information by promoting the Welsh language		(686,638)	(267,781)	(954,419)
		<u>(744,461)</u>	<u>(280,667)</u>	<u>(1,025,128)</u>
NET EXPENDITURE		<u>(63,016)</u>	<u>(25,306)</u>	<u>(88,322)</u>
		<u>(63,016)</u>	<u>(25,306)</u>	<u>(88,322)</u>
NET MOVEMENT IN FUNDS				
RECONCILIATION OF FUNDS:				
Total funds brought forward		240,051	61,307	301,358
TOTAL FUNDS CARRIED FORWARD	18	<u>177,035</u>	<u>36,001</u>	<u>213,036</u>

The notes on pages 12 to 21 form part of these financial statements.

Menter Iaith Sir Caerffili
Statement of Financial Position
As At 31 March 2025

				2025	2024
		Unrestricted funds	Restricted funds	Total funds	Total funds
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	14	23,109	-	23,109	28,808
		23,109	-	23,109	28,808
CURRENT ASSETS					
Debtors	15	26,290	-	26,290	36,793
Cash at bank and in hand		183,812	-	183,812	179,076
		210,102	-	210,102	215,869
Creditors: Amounts Falling Due Within One Year	16	(43,661)	-	(43,661)	(31,641)
NET CURRENT ASSETS (LIABILITIES)		166,441	-	166,441	184,228
TOTAL ASSETS LESS CURRENT LIABILITIES		189,550	-	189,550	213,036
NET ASSETS		189,550	-	189,550	213,036
FUNDS OF THE CHARITY					
Restricted Funds				970	36,001
Unrestricted Funds				188,580	177,035
TOTAL FUNDS	18			189,550	213,036

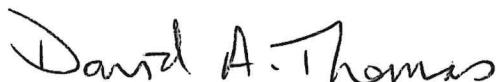
For the year ending 31 March 2025 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

On behalf of the board



Mr David Thomas

Trustee
27/11/2025

The notes on pages 12 to 21 form part of these financial statements.

Menter Iaith Sir Caerffili
Statement of Cash Flows
For The Year Ended 31 March 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Net cash generated from/(used in) operations	1	7,296	(126,087)
Interest paid		(861)	-
Net cash generated from/(used in) operating activities		<u>6,435</u>	<u>(126,087)</u>
Cash flows from Investing activities			
Purchase of tangible assets		(2,490)	(5,075)
Interest received		791	1,826
Net cash used in investing activities		<u>(1,699)</u>	<u>(3,249)</u>
		<u>4,736</u>	<u>(129,336)</u>
Increase/(decrease) in cash and cash equivalents			
Cash and cash equivalents at beginning of year	2	<u>179,076</u>	<u>308,412</u>
Cash and cash equivalents at end of year	2	<u><u>183,812</u></u>	<u><u>179,076</u></u>

Menter Iaith Sir Caerffili
Notes to the Statement of Cash Flows
For The Year Ended 31 March 2025

1. Reconciliation of expenditure to cash generated from/(used in) operations

	2025	2024
	£	£
Net expenditure	(23,486)	(88,322)
<i>Adjustments for:</i>		
Interest expense	861	-
Interest income	(791)	(1,826)
Depreciation of tangible assets	8,189	9,000
<i>Movements in working capital:</i>		
Decrease/(increase) in trade and other debtors	10,503	(16,763)
Increase/(decrease) in trade and other creditors	12,020	(28,176)
Net cash generated from/(used in) operations	<u>7,296</u>	<u>(126,087)</u>

2. Cash and cash equivalents

Cash and cash equivalents, as stated in the Statement of Cash Flows, relates to the following items in the Balance Sheet:

	2025	2024
	£	£
Cash at bank and in hand	<u>183,812</u>	<u>179,076</u>

3. Analysis of changes in net funds

	As at 1 April 2024	Cash flows	As at 31 March 2025
	£	£	£
Cash at bank and in hand	<u>179,076</u>	<u>4,736</u>	<u>183,812</u>

Menter Iaith Sir Caerffili
Notes to the Financial Statements
For The Year Ended 31 March 2025

1. General Information

Menter Iaith Sir Caerffili is a company limited by guarantee, incorporated in England & Wales, registered number 05096968 and registered charity number 1105172. The registered office is .

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)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Companies Act 2006.

The charitable company is a Public Benefit Entity as defined by FRS 102.

2.2. Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

2.3. Incoming Resources

Income

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

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature are recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Investment income

Investment income is recognised on a receivable basis.

2.4. Resources Expended

Expenditure

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

Expenditure on raising funds include costs of fundraising, advertising, marketing and direct mail materials. Expenditure on charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity.

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

2.5. Tangible Fixed Assets and Depreciation

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Freehold	10% straight line
Fixtures & Fittings	25% reducing balance

2.6. Leasing and Hire Purchase Contracts

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

2.7. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

2.8. Financial Instruments

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

2.9. Taxation

The charity is exempt from tax as all its income is charitable and applied for charitable purposes.

2.10. Pensions

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

2.11. Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

2.12. Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

3. Income from Donations and Legacies

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Grants	10,620	264,946	275,566	255,361

The following grants are included within the total income from donations and legacies above:

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Llywodraeth Cymru	-	95,542	95,542	168,552
Cyngor B.S. Caerffili- Cytundeb Gofal Plant	-	30,000	30,000	30,000
Cyngor B.S.Caerffili - Grant Chwarae	-	-	-	10,120
Mentrau Iaith Cymru - Other	2,260	-	2,260	1,122
Arts Council of Wales	-	10,000	10,000	10,000

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Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

Cyngor B.S.Caerffili-Welsh Medium Youth Provision	5,000	-	5,000	5,000
Mentrau Iaith Cymru	-	-	-	1,424
Cyngor B.S.Caerffili- National Playday Grants	-	1,250	1,250	750
Main Grants	-	-	-	9,978
Cyngor B.S.Caerffili- Council Arts Development	2,060	-	2,060	2,060
Caerphilly Town Council	1,300	-	1,300	1,300
Cyngor B.S Caerffili - Prosiect Perthyn	-	-	-	12,055
Cyngor B.S.Caerffili – Early Years and Childcare grants	-	-	-	3,000
Pencampwr Hyrwyddo Addysg Gymraeg Rhanbarthol	-	68,010	68,010	-
Grant Ffyniant Bro SPF	-	27,944	27,944	-
Cyngor B.S.Caerffili - Welsh Church Fund	-	2,413	2,413	-
Coleg y Cymoedd - Multiply	-	11,000	11,000	-
Cyngor B.S.Caerffili - Welsh Medium Playschemes	-	9,954	9,954	-
The Oakdale Trust - Prosiect Perthyn - Belonging Project	-	2,000	2,000	-
Cyngor B.S.Caerffili– Business Development Grant	-	6,084	6,084	-
Learning and Work Institute	-	749	749	-
	<u>10,620</u>	<u>264,946</u>	<u>275,566</u>	<u>255,361</u>

4. Income from Charitable Activities

	2025	2024
	Unrestricted funds	Total funds
	£	£
The enhancement of community education and general information by promoting the Welsh language:		
Club fees	714,057	664,851
Community Events	6,614	12,824
	<u>720,671</u>	<u>677,675</u>

5. Income from Other Trading Activities

	2025	2024
	Unrestricted funds	Total funds
	£	£
Fundraising events	-	1,944

6. Investment Income

	2025	2024
	Unrestricted funds	Total funds
	£	£
Bank interest receivable	791	1,826

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

7. Analysis of Expenditure

	2025			
	Activities undertaken directly (see note 8)	Grant funding of activities (see note 9)	Support costs (see note 10)	Total
	£	£	£	£
The enhancement of community education and general information by promoting the Welsh language	1,009,319	5,000	6,195	1,020,514
	2024			
	Activities undertaken directly (see note 8)		Support costs (see note 10)	Total
	£		£	£
Raising funds	70,710		(1)	70,709
The enhancement of community education and general information by promoting the Welsh language	947,412		7,007	954,419
	1,018,122		7,006	1,025,128

8. Direct Costs

	2025
	The enhancement of community education and general information by promoting the Welsh language
	£
Fundraising activities	138,368
Cost of goods sold	39,458
Employee costs	773,778
General administration	48,665
Depreciation	8,189
Interest payable	861
	1,009,319

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024		
	Raising funds	The enhancement of community education and general information by promoting the Welsh language	Total
	£	£	£
Fundraising activities	59,386	62,408	121,794
Cost of goods sold	-	89,719	89,719
Employee costs	-	759,634	759,634
General administration	11,324	26,651	37,975
Depreciation	-	9,000	9,000
	<u>70,710</u>	<u>947,412</u>	<u>1,018,122</u>

9. Grants Payable

	2025	2024
	Grants to Institutions	Grants to Institutions
	£	£
The enhancement of community education and general information by promoting the Welsh language	<u>5,000</u>	<u>-</u>

10. Support Costs

	2025
	The enhancement of community education and general information by promoting the Welsh language
	£
General administration	<u>6,195</u>

	2024		
	Raising funds	The enhancement of community education and general information by promoting the Welsh language	Total
	£	£	£
General administration	<u>(1)</u>	<u>7,007</u>	<u>7,006</u>

Included within support costs are fees payable to the independent examiner of £5,220.

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

11. Independent Examiner's Remuneration

	2025	2024
	£	£
Independent examination of the financial statements	4,200	-
Other assurance services	1,020	-
Tax advisory services	-	-
Other financial services	-	-
	<u>5,220</u>	<u>-</u>

12. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	697,635	680,567
Social security costs	37,530	37,867
Other pension costs	28,704	28,035
	<u>763,869</u>	<u>746,469</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

13. Average Number of Employees

Average number of employees during the year was: 64 (2024: 62)

14. Tangible Assets

	Land & Property Freehold	Fixtures & Fittings	Total
	£	£	£
Cost			
As at 1 April 2024	7,302	58,466	65,768
Additions	-	2,490	2,490
As at 31 March 2025	<u>7,302</u>	<u>60,956</u>	<u>68,258</u>
Depreciation			
As at 1 April 2024	5,840	31,120	36,960
Provided during the period	730	7,459	8,189
As at 31 March 2025	<u>6,570</u>	<u>38,579</u>	<u>45,149</u>
Net Book Value			
As at 31 March 2025	<u>732</u>	<u>22,377</u>	<u>23,109</u>
As at 1 April 2024	<u>1,462</u>	<u>27,346</u>	<u>28,808</u>

15. Debtors

	2025	2024
	£	£
Due within one year		
Other debtors	<u>26,290</u>	<u>36,793</u>

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

16. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Trade creditors	1,017	-
Other creditors	-	454
Taxation and social security	10,331	9,285
Accruals and deferred income	32,313	21,902
	<u>43,661</u>	<u>31,641</u>

17. Pension Commitments

The charitable company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charitable company in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £28,704 (2024: £28,035).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

18. Movement In Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	163,693	728,722	(703,835)	188,580
Designated:				
Ffillifest	13,342	3,360	(16,702)	-
Total unrestricted funds	<u>177,035</u>	<u>732,082</u>	<u>(720,537)</u>	<u>188,580</u>
Restricted funds				
Llywodraeth Cymru	-	95,542	(95,542)	-
Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg	31,711	68,010	(99,721)	-
Cyngor B S Caerffili - Grant Chwarae	4,290	-	(4,290)	-
Grant Ffyniant Bro SPF	-	27,944	(27,944)	-
CCBC - Grant Childcare Development	-	30,000	(30,000)	-
ACW Lottery AC - Cyngor Celfyddydau Cymru	-	10,000	(10,000)	-
Mentrau 1 CM23 - Dysgywr	-	2,413	(2,413)	-
Coleg y Cymoedd - Multiply	-	11,000	(11,000)	-
CCBC - Grant National Playdays	-	1,250	(1,250)	-
CCBC - Welsh Medium Playschemes	-	9,954	(8,984)	970
The Oakdale Trust - Prosiect Perthyn - Belonging Project perthyn	-	2,000	(2,000)	-
CCBC - Arian tuag at family App 2024-2025	-	6,084	(6,084)	-
Grant - National Learning	-	749	(749)	-
Total restricted funds	<u>36,001</u>	<u>264,946</u>	<u>(299,977)</u>	<u>970</u>
Total funds	<u>213,036</u>	<u>997,028</u>	<u>(1,020,514)</u>	<u>189,550</u>

Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	200,051	681,445	(717,803)	163,693
Designated:				
Ffillifest	40,000	-	(26,658)	13,342
Total unrestricted funds	240,051	681,445	(744,461)	177,035
Restricted funds				
Llywodraeth Cymru	-	98,552	(98,552)	-
Cyngor B S Caerffili - Cylundeb Gfal Plant	-	30,000	(30,000)	-
Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg	61,307	70,000	(99,596)	31,711
Cyngor B S Caerffili - Grant Chwarae	-	10,870	(6,580)	4,290
Mentrau Iaith Cymru	-	2,546	(2,546)	-
Grant Ffyniant Bro SPF	-	12,055	(12,055)	-
Cronfa Cymunedol Loteri	-	9,978	(9,978)	-
Club Fund	-	3,000	(3,000)	-
Ffillifest	-	13,360	(13,360)	-
CCBC - Welsh Medium Playschemes	-	5,000	(5,000)	-
Total restricted funds	61,307	255,361	(280,667)	36,001
Total funds	301,358	936,806	(1,025,128)	213,036

Net Movements of Funds

Restricted funds

Llywodraeth Cymru

This is Menter Caerffili's core grant which contributes to the costs of the Chief Officer, Finance and Administrative Officer, Community Development Officer and office costs.

Llywodraeth Cymru - Pencampwr Hyrwyddo Addysg Gymraeg

Welsh Government funding for a new regional project to promote Welsh medium education across 10 local authorities in South East Wales. Menter Caerffili has agreed to host the project and manage the funding and Project Champion.

Cyngor B.S. Caerffili - Cytundeb Gofal Plant

This agreement funds development work within the childcare sector in order to increase the use of the Welsh language within a range of childcare.

Learning and Work Institute

Funding to support the delivery of Welsh medium learning opportunities for adults.

Cyngor Celfyddydau Cymru

Funding towards the costs of Ffillifest, Menter Caerffili's annual summer festival to celebrate the Welsh language, arts and culture.

Cyngor B.S. Caerffili - Early Years

Various grants awarded during the year to purchase various items of equipment and resources for the childcare clubs.

Cyngor B.S. Caerffili - Grant Chwarae

Funding to develop and deliver Welsh medium playschemes during the school holidays.

Mentrau Iaith Cymru - Learners Activities

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Menter Iaith Sir Caerffili
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

18. Movement in Funds - continued

Funding provided to deliver a range of activities for adult Welsh learners in the community.

Cyngor B.S. Caerffili - Welsh Medium Youth Provision

Funding provided to develop and deliver a range of services and activities through the medium of Welsh, in the community, for young people.

Rhaglen Datblygu Gwledig Cwm a Mynydd Cyngor Bwrdeistref Sirol Caerffili 2023-25 - Grant Ffyniant Bro

Funding provided by the SPF to work closely with individual communities to increase community engagement with the Welsh language, increase opportunities to use the Welsh language, to volunteer through the medium of Welsh and to increase engagement with cultural activities.

Cyngor B.S.Caerffili – Welsh Church Fund

Funding was awarded to enable the purchase of new tablets for the childcare services.

Coleg y Cymoedd - Multiply

Funding was secured from Coleg y Cymoedd via the Multiply programme to deliver Welsh medium learning opportunities for adults to improve their numeracy skills.

The Oakdale Trust

Funding was secured to deliver cultural and art activities for adults within the community.

Cyngor B.S.Caerffili – Business Development Grant

Funding was awarded to purchase a service management app for 1 year for the childcare service.

19. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

20. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

21. Company limited by guarantee

The company is limited by guarantee and has no share capital.

Every member of the company undertakes to contribute to the assets of the company, in the event of a winding up, such an amount as may be required not exceeding £1.

