

# CYLCH MEITHRIN TREFEURIG

England & Wales · Charity number 1150403

## Details

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**Status** Registered

**Legal form** Charitable company

**Company number** [08322665](#)

**Registered** 2013-01-09

**Register** [View on the Charity Commission register](#)

## Contact

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**Address** Y Caban  
Ysgol Gymunedol Penrhyncoch  
Penrhyncoch  
Aberystwyth  
Ceredigion  
SY23 3EH

**Phone** 01970832822

## Activities

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**Objects:** 4(1) TO PROMOTE THE EDUCATION OF MAINLY, BUT NOT EXCLUSIVELY, PRE SCHOOL CHILDREN, BY PROVIDING SAFE AND SATISFYING PLAY AND ACTIVITIES TOGETHER WITH THEIR PARENTS/CARERS/GUARDIANS WHERE NECESSARY, THROUGH THE MEDIUM OF WELSH FOR THE BENEFIT OF THE PUBLIC, PRINCIPALLY BUT NOT EXCLUSIVELY IN THE LOCAL GOVERNMENT AREA OF TREFEURIG AND ITS ENVIRONS (HEREINAFTER CALLED THE "AREA OF BENEFIT") AND TO ADVANCE THE EDUCATION OF PARENTS/CARERS/GUARDIANS OF THOSE CHILDREN AND TO ASSIST IN THE PROVISION OF EDUCATION IN GOOD PARENTING SKILLS TO PROTECT AND PRESERVE THE GOOD MENTAL, PHYSICAL AND EMOTIONAL HEALTH OF PARENTS AND. 4(2) SUCH CHARITABLE PURPOSES FOR THE PUBLIC BENEFIT AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES AS THE TRUSTEES MAY FROM TIME TO TIME DETERMINE.'

**Activities:** Provide Welsh medium education to children between the ages of 2 and 4 years old in the Trefeurig area.

## Classification

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- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People

## Geography

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- Ceredigion

## Finances

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Period end	Income	Expenditure	Assets	Employees
2025-03-31	£127,774	£150,665	-	-
2024-03-31	£102,867	£135,832	-	-
2023-03-31	£147,092	£100,745	-	-
2022-03-31	£78,013	£80,123	-	-
2021-03-31	£94,386	£69,990	-	-

## Trustees

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Name	Role	Appointed
NERYS LOCKYER		2012-12-13
RACHEL SHAN JAMES		2012-12-13

**CYLCH MEITHRIN TREFEURIG**

England & Wales - Charity number 1150403

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# Accounts

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Filleted

Registration number: 08322665

# Cylch Meithrin Trefeurig

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2025

# **Cylch Meithrin Trefeurig**

## **Contents**

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## **Cylch Meithrin Trefeurig**

### **Company Information**

**Directors**

J James

R S James

H Edwards

**Registered office**

C/O Ysgol Penrhynoch

Aberystwyth

Ceredigion

SY23 3EH

**Cylch Meithrin Trefeurig**  
**(Registration number: 08322665)**  
**Balance Sheet as at 31 March 2025**

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Tangible assets	5	63,526	63,526
<b>Current assets</b>			
Debtors	6	11,658	12,256
Cash at bank and in hand		<u>7,228</u>	<u>16,118</u>
		18,886	28,374
<b>Creditors:</b> Amounts falling due within one year	7	<u>(29,422)</u>	<u>(15,905)</u>
<b>Net current (liabilities)/assets</b>		<u>(10,536)</u>	<u>12,469</u>
<b>Net assets</b>		<u>52,990</u>	<u>75,995</u>
<b>Capital and reserves</b>			
Profit and loss account		<u>52,990</u>	<u>75,995</u>
Total equity		<u>52,990</u>	<u>75,995</u>

For the financial year ending 31 March 2025 the company 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 4 March 2026 and signed on its behalf by:

.....  
R S James  
Director

# Cylch Meithrin Trefeurig

## Notes to the Financial Statements for the Year Ended 31 March 2025

### 1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

C/O Ysgol Penrhyncoch

Aberystwyth

Ceredigion

SY23 3EH

These financial statements were authorised for issue by the Board on 4 March 2026.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

#### Statement of compliance

These financial statements have been prepared in accordance with Financial Reporting Standard 102 Section 1A smaller entities - 'The Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland' and the Companies Act 2006 (as applicable to companies subject to the small companies' regime).

#### Basis of preparation

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value.

#### Going concern

The financial statements have been prepared on a going concern basis.

#### Revenue recognition

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when:

The amount of revenue can be reliably measured;

it is probable that future economic benefits will flow to the entity;

and specific criteria have been met for each of the company's activities.

## **Cylch Meithrin Trefeurig**

### **Notes to the Financial Statements for the Year Ended 31 March 2025**

#### **Foreign currency transactions and balances**

Transactions in foreign currencies are initially recorded at the functional currency rate prevailing at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies are retranslated into the respective functional currency of the entity at the rates prevailing on the reporting period date. Non-monetary items carried at fair value that are denominated in foreign currencies are retranslated at the rate on the date when the fair value is re-measured.

Non-monetary items measured in terms of historical cost in a foreign currency are not retranslated.

#### **Tangible assets**

Tangible assets are stated in the balance sheet at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

#### **Cash and cash equivalents**

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

#### **Debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

#### **Creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

#### **Defined contribution pension obligation**

A defined contribution plan is a pension plan under which fixed contributions are paid into a pension fund and the company has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Cylch Meithrin Trefeurig

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 8 (2024 - 9).

#### 4 Loss before tax

Arrived at after charging/(crediting)

	2025	2024
	£	£
Depreciation expense	<u>619</u>	<u>424</u>

#### 5 Tangible assets

	Plant and machinery	Total
	£	£
<b>Cost or valuation</b>		
At 1 April 2024	<u>63,526</u>	<u>63,526</u>
At 31 March 2025	<u>63,526</u>	<u>63,526</u>
<b>Depreciation</b>		
<b>Carrying amount</b>		
At 31 March 2025	<u>63,526</u>	<u>63,526</u>
At 31 March 2024	<u>63,526</u>	<u>63,526</u>

#### 6 Debtors

	2025	2024
	£	£
Trade debtors	11,873	12,357
Other debtors	<u>(215)</u>	<u>(101)</u>
	<u>11,658</u>	<u>12,256</u>

## Cylch Meithrin Trefeurig

### Notes to the Financial Statements for the Year Ended 31 March 2025

#### 7 Creditors

##### Creditors: amounts falling due within one year

	Note	2025 £	2024 £
<b>Due within one year</b>			
Trade creditors		-	917
Taxation and social security		27,422	13,046
Other creditors		2,000	1,942
		<u>29,422</u>	<u>15,905</u>

**CYLCH MEITHRIN TREFEURIG**

England & Wales - Charity number 1150403

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# Accounts

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Filleted

Registration number: 08322665

# Cylch Meithrin Trefeurig

(A company limited by guarantee)

Annual Report and Unaudited Financial Statements

for the Year Ended 31 March 2024

# **Cylch Meithrin Trefeurig**

## **Contents**

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## **Cylch Meithrin Trefeurig**

### **Company Information**

<b>Directors</b>	Mr L G Evans R S James S Gibson N E Lockyer
<b>Company secretary</b>	Mr L G Evans
<b>Registered office</b>	C/O Ysgol Penrhyncoch Aberystwyth Ceredigion SY23 3EH

**Cylch Meithrin Trefeurig**  
**(Registration number: 08322665)**  
**Balance Sheet as at 31 March 2024**

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Tangible assets	5	63,526	53,499
<b>Current assets</b>			
Debtors	6	12,256	18,289
Cash at bank and in hand		16,118	52,000
		28,374	70,289
<b>Creditors:</b> Amounts falling due within one year	7	(15,905)	(14,732)
<b>Net current assets</b>		12,469	55,557
<b>Net assets</b>		75,995	109,056
<b>Capital and reserves</b>			
Profit and loss account		75,995	109,056
Total equity		75,995	109,056

For the financial year ending 31 March 2024 the company 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 accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These financial statements have 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.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the Profit and Loss Account has been taken.

Approved and authorised by the Board on 28 March 2025 and signed on its behalf by:

.....  
Mr L G Evans  
Company secretary and director

# Cylch Meithrin Trefeurig

## Notes to the Financial Statements for the Year Ended 31 March 2024

### 1 General information

The company is a company limited by guarantee, incorporated in England and Wales, and consequently does not have share capital. Each of the members is liable to contribute an amount not exceeding £Nil towards the assets of the company in the event of liquidation.

The address of its registered office is:

C/O Ysgol Penrhyncoch  
Aberystwyth  
Ceredigion  
SY23 3EH

These financial statements were authorised for issue by the Board on 28 March 2025.

### 2 Accounting policies

#### Summary of significant accounting policies and key accounting estimates

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The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity;  
and specific criteria have been met for each of the company's activities.

## **Cylch Meithrin Trefeurig**

### **Notes to the Financial Statements for the Year Ended 31 March 2024**

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Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

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#### **Defined contribution pension obligation**

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Contributions to defined contribution plans are recognised as employee benefit expense when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

## Cylch Meithrin Trefeurig

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 3 Staff numbers

The average number of persons employed by the company (including directors) during the year, was 9 (2023 - 8).

#### 4 Loss/profit before tax

Arrived at after charging/(crediting)

	<b>2024</b>	<b>2023</b>
	£	£
Depreciation expense	<u>424</u>	<u>270</u>

## Cylch Meithrin Trefeurig

### Notes to the Financial Statements for the Year Ended 31 March 2024

#### 5 Tangible assets

	<b>Plant and machinery £</b>	<b>Total £</b>
<b>Cost or valuation</b>		
At 1 April 2023	53,499	53,499
Additions	10,027	10,027
At 31 March 2024	63,526	63,526
<b>Depreciation</b>		
<b>Carrying amount</b>		
At 31 March 2024	63,526	63,526
At 31 March 2023	53,499	53,499

#### 6 Debtors

	<b>2024 £</b>	<b>2023 £</b>
Trade debtors	12,357	18,294
Other debtors	(101)	(5)
	12,256	18,289

#### 7 Creditors

##### Creditors: amounts falling due within one year

	<b>Note</b>	<b>2024 £</b>	<b>2023 £</b>
<b>Due within one year</b>			
Trade creditors		917	1,650
Taxation and social security		13,046	12,242
Other creditors		1,942	840
		15,905	14,732

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<http://www.virtualcabinetportal.com/WhatsUTC>

## Signature 1

Signed by Llywelyn Evans using authentication code ZVY8KGdyOHBrQ2hk at IP address 31.94.0.91, on 2025/04/07 13:02:47 Z.

Llywelyn Evans's e-mail address is: [llywelyn@evannance.co.uk](mailto:llywelyn@evannance.co.uk).

**CYLCH MEITHRIN TREFEURIG**

England & Wales - Charity number 1150403

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# Accounts

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## Trustees' Annual Report for the period

From 01/04/2022 Period start date To 31/03/2023 Period end date

Charity name: Cylch Meithrin Trefeurig

Charity registration number: 1150403

### Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote pre-school education for children through the medium of Welsh in the Trefeurig area.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Charity provides school time education for children from 2 to 4 years of age, as well as an after school club for children up to 11 years of age.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have ensured that all of the charity's activities have been for the public benefit</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	
Contribution made by volunteers	Para 1.38	

Other		
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## Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The charity continues to provide low cost high quality education for preschool children in the area, contributing towards the educational goals of all children under its care.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives set	Para 1.41	
Investment performance against objectives	Para 1.41	
Other		

## Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The charity has used some of it's reserves to cover increased wage costs</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Reserves are held for investment in equipment etc. for the needs of the charity</b>
Amount of reserves held	Para 1.22	<b>£109061</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>The charity's principal sources of funding are through fees levied and government childcare payments.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Memorandum and articles</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable company</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>New trustees are recruited from the parents of children cared for by the charity.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

### Reference and Administrative details

Charity name	Cylch Meithrin Trefeurig
Other name the charity uses	
Registered charity number	1150403      Company No: 08322665
Charity's principal address	Y Caban Ysgol gymunedol Penrhyncoch Penrhyncoch Aberystwyth



## Funds held as custodian trustees on behalf of others

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

### Additional information (optional)

#### Names and addresses of advisers (Optional information)

Type of adviser	Name	Address
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#### Name of chief executive or names of senior staff members (Optional information)

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## Exemptions from disclosure

Reason for non-disclosure of key personnel details

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## Other optional information

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## Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature(s) Nerys Powell

Full name(s) Nerys Powell

Position (eg Secretary,  
Chair, etc) Chair

Date 16/01/2025

# Annual Limited Company Accounts

Cylch Meithrin Trefeurig  
For the year ended 31 March 2023

Prepared by PJE Accountants & Advisors

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Company Information

**Cylch Meithrin Trefeurig**  
**For the year ended 31 March 2023**

**Directors**

Llywelyn Evans  
Sara Gibson  
Rachel Shan  
James Nerys  
Lockyer

**Company secretary**

Llywelyn Evans

**Registered office**

C/O Ysgol Penrhynoch, Aberystwyth, Ceredigion, United Kingdom, SY23 3EH

**Accountants**

PJE Accountants & Advisors  
23 College Street  
Lampeter  
Ceredigion  
SA48 7DY

**Directors' Report**

**Cylch Meithrin Trefeurig  
For the year ended 31 March 2023**

**Directors of the company**

The directors who held office during the year were as follows:

Llywelyn Evans  
Sara Gibson  
Rachel Shan James  
Nerys Lockyer

**Small companies provision statement**

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 Approved by the board on

and signed on its behalf by: . . . . .

Llywelyn Evans

Director

**Accountants' Report**

**Cylch Meithrin Trefeurig  
For the year ended 31 March 2023**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Cylch Meithrin Trefeurig for the year ended 31 March 2023 from the company's accounting records and from information and explanations you have given us.

This report is made solely to you, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Cylch Meithrin Trefeurig and state those matters that we have agreed to state to them, as a body, in accordance with the terms of our engagement. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cylch Meithrin Trefeurig for our work or for this report.

It is your duty to ensure that Cylch Meithrin Trefeurig has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit [/loss] of Cylch Meithrin Trefeurig. You consider that Cylch Meithrin Trefeurig is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Cylch Meithrin Trefeurig. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

## Profit and Loss

# Cylch Meithrin Trefeurig For the year ended 31 March 2023

	2023	2022
<b>Turnover</b>		
Fees	35,607	32,834
Grants and subsidies	111,485	43,178
<b>Total Turnover</b>	<b>147,092</b>	<b>76,012</b>
<b>Cost of sales</b>		
<b>Direct costs</b>		
Teaching Materials & Play Equipment	1,188	3,089
General Groceries	1,395	401
<b>Total Cost of sales</b>	<b>2,583</b>	<b>3,490</b>
<b>Gross profit</b>	<b>144,509</b>	<b>72,522</b>
<b>Staff costs</b>		
Wages and salaries	72,753	56,999
Staff pensions	11,213	10,205
Staff training and welfare	-	473
<b>Total Staff costs</b>	<b>83,966</b>	<b>67,677</b>
<b>Overheads</b>		
Equipment & Premises expenditure & consumables	6,851	3,996
Staff Clothing	593	-
Subscriptions	35	-
Sundry expenses	15	33
Telephone and data	270	250
Utility charges	596	462
Cleaning & Waste Disposal	393	288
Leasing payments	594	-
Insurance	2,782	2,464
Accountancy Fees	1,096	1,153
Legal and professional fees	400	210
Printing, postage and stationery	572	100
<b>Total Overheads</b>	<b>14,196</b>	<b>8,956</b>
<b>Operating profit</b>	<b>46,346</b>	<b>(4,111)</b>
<b>Other income</b>		
Grants received (other)	-	2,001
Other interest receivable and similar income	5	101

Total Other income	5	2,102
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Profit and Loss

<b>Net profit</b>	<b>46,351</b>	<b>(2,009)</b>
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	<b>2023</b>	<b>2022</b>
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**Reserves**

Retained earnings brought forward	62,710	64,719
Current year profit/(loss)	46,351	(2,009)
Retained earnings carried forward	109,061	62,710

## Balance Sheet

### Cylch Meithrin Trefeurig As at 31 March 2023

	31MAR2023	31MAR2022
<b>Fixed Assets</b>		
Tangible assets	53,499	23,499
<b>Total Fixed Assets</b>	<b>53,499</b>	<b>23,499</b>
<b>Current Assets</b>		
Debtors	18,294	12,874
Cash at bank and in hand	52,000	37,355
<b>Total Current Assets</b>	<b>70,294</b>	<b>50,229</b>
<b>Creditors: amounts falling due within one year</b>		
Accruals and deferred income	(840)	(800)
Other creditors	(1,650)	(810)
Taxation & social security	(12,242)	(9,408)
<b>Total Creditors: amounts falling due within one year</b>	<b>(14,732)</b>	<b>(11,018)</b>
<b>Net current assets (liabilities)</b>	<b>55,562</b>	<b>39,211</b>
<b>Total assets less current liabilities</b>	<b>109,061</b>	<b>62,710</b>
<b>Net assets</b>	<b>109,061</b>	<b>62,710</b>
<b>Capital and reserves</b>		
Profit and loss account b/fwd	62,710	64,719
Current Year Earnings	46,351	(2,009)
<b>Total equity</b>	<b>109,061</b>	<b>62,710</b>

**Balance Sheet (continued)**

**Cylch Meithrin Trefeurig  
For the year ended 31 March 2023**

For the financial year ending 31 March 2023 the company 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 accounts 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 accounts.

These financial statements have been prepared in accordance with the micro-entity provisions of the Companies Act 2006.

These financial statements have been delivered in accordance with the provisions applicable to companies subject to the small companies regime and the option not to file the profit and loss account has been taken. Approved and authorised by the Board  
on

and signed on its behalf by:.....

Llywelyn Evans  
Director

## Notes to the Financial Statements

### **Cylch Meithrin Trefeurig For the year ended 31 March 2023**

#### **General information**

The company is a private company limited by share capital, incorporated in England & Wales.

The address of its registered office is:

C/O Ysgol Penrhyncoch, Aberystwyth, Ceredigion, United Kingdom, SY23 3EH

The company registration number is 08322665

#### **Accounting Policies:**

##### **Summary of significant accounting policies and key accounting estimates**

The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

##### **Statement of compliance**

These financial statements have been prepared in accordance with Financial Reporting Standard 105 - 'The Financial Reporting Standard applicable to the Micro-entities Regime' and the Companies Act 2006.

##### **Basis of preparation**

These financial statements have been prepared using the historical cost convention except that as disclosed in the accounting policies certain items are shown at fair value. The financial statements are presented in sterling which is the functional currency of the company and rounded to the nearest £.

##### **Revenue recognition**

Turnover comprises the fair value of the consideration received or receivable for the sale of goods and provision of services in the ordinary course of the company's activities. Turnover is shown net of sales/value added tax, returns, rebates and discounts.

The company recognises revenue when: The amount of revenue can be reliably measured;  
it is probable that future economic benefits will flow to the entity; and specific criteria have been met for each of the company's activities.

##### **Tax**

The Company enjoys charitable status and is therefore exempt from any liability to Corporation Tax.

### **Tangible Assets**

Tangible assets are stated in the statement of financial position at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Notes to the Financial Statements

The cost of tangible assets includes directly attributable incremental costs incurred in their acquisition and installation.

### **Trade debtors**

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the company will not be able to collect all amounts due according to the original terms of the receivables.

### **Trade creditors**

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the company does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

### **Leases**

Leases in which substantially all the risks and rewards of ownership are retained by the lessor are classified as operating leases. Payments made under operating leases are charged to profit or loss on a straight-line basis over the period of the lease. Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee.

Assets held under finance leases are recognised at the lower of their fair value at inception of the lease and the present value of the minimum lease payments. These assets are depreciated on a straight-line basis over the shorter of the useful life of the asset and the lease term. The corresponding liability to the lessor is included in the Balance Sheet as a finance lease obligation.

Lease payments are apportioned between finance costs in the Profit and Loss Account and reduction of the lease obligation so as to achieve a constant periodic rate of interest on the remaining balance of the liability.

## Staff numbers

The average number of persons employed by the company (including directors) during the year, was 8 (2022: 8) .

### Notes to the Financial Statements

## Cylch Meithrin Trefeurig For the year ended 31 March 2023

	2023	2022
<b>Debtors</b>		
<b>Debtors</b>		
Trade debtors	18,294	12,874
<b>Total Debtors</b>	<b>18,294</b>	<b>12,874</b>
<b>Total</b>	<b>18,294</b>	<b>12,874</b>
	2023	2022
<b>Creditors</b>		
<b>Due within one year</b>		
Trade creditors	(1,650)	(810)
Accruals	(840)	(800)
PAYE and NIC creditor	(12,242)	(9,408)
<b>Total Due within one year</b>	<b>(14,732)</b>	<b>(11,018)</b>
<b>Total</b>	<b>(14,732)</b>	<b>(11,018)</b>

**CYLCH MEITHRIN TREFEURIG**

England & Wales - Charity number 1150403

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# Accounts

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## Trustees' Annual Report for the period

From 01/04/2021 Period start date To 31/03/2022 Period end date

Charity name: Cylch Meithrin Trefeurig

Charity registration number: 1150403

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote pre-school education for children through the medium of Welsh in the Trefeurig area.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Charity provides school time education for children from 2 to 4 years of age, as well as an after school club for children up to 11 years of age.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have ensured that all of the charity's activities have been for the public benefit</b>

## Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

## CYLCH MEITHRIN TREFEURIG

Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The charity continues to provide low cost high quality education for preschool children in the area, contributing towards the educational goals of all children under its care.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives	Para 1.41	

## CYLCH MEITHRIN TREFEURIG

set		
Investment performance against objectives	Para 1.41	
Other		

## CYLCH MEITHRIN TREFEURIG

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The charity has increased it's reserves and now has a significant sum to reinvest to improve activities</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Reserves are held for investment in equipment etc. for the needs of the charity</b>
Amount of reserves held	Para 1.22	<b>£62,710</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>The charity's principal sources of funding are through fees levied and government childcare payments.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## CYLCH MEITHRIN TREFEURIG

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Memorandum and articles</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable company</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>New trustees are recruited from the parents of children cared for by the charity.</b>

#### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

#### Reference and Administrative details

Charity name	Cylch Meithrin Trefeurig
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**CYLCH MEITHRIN TREFEURIG**

Other name the charity uses	
Registered charity number	1150403      Company No: 08322665
Charity's principal address	Y Caban Ysgol gymunedol Penrhynoch Penrhynoch Aberystwyth

## CYLCH MEITHRIN TREFEURIG

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Andrew Curley			
2	Hayley Thomas			
3	Nerys Lockyer	Chairman		
4	Robert Mills			
5	David Hughes			
6	Gwenan Price			
7	Lynwen Jenkins			
8	Shan James	Treasurer		
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Corporate trustees – names of the directors at the date the report was approved

Director name		

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

**CYLCH MEITHRIN TREFEURIG**


**CYLCH MEITHRIN TREFEURIG**

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--

**Other optional information**

**CYLCH MEITHRIN TREFEURIG**

--

**CYLCH MEITHRIN TREFEURIG**

**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature(s)**

Nerys Powell

**Full name(s)**

Nerys Powell

**Position (eg Secretary,  
Chair, etc)**

Chair

**Date**

16/01/2025

**CYLCH MEITHRIN TREFEURIG**

**Company Registration No. 08322665 (England and Wales)**

**CYLCH MEITHRIN TREFEURIG  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2022**

**CYLCH MEITHRIN TREFEURIG  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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Notes to the accounts	9
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**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH  
2022**

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<b>Directors</b>	Nerys Lockyear
Shan James	
Llywelyn Evans	
Sara Gibson	
<b>Secretary</b>	Llywelyn Evans
<b>Company Number</b>	08322665 (England and Wales)
<b>Registered Office</b>	C/O YSGOL PENRHYNCOCH
ABERYSTWYTH	
CEREDIGION	

## CYLCH MEITHRIN TREFEURIG

SY23 3EH

**Accountants** PJE Accountants & Advisors

23 College Street

Lampeter

SA48 7DY

**(COMPANY NO: 08322665 ENGLAND AND WALES)**

### DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2022.

#### **Principal activity**

The principal activity of the Company is that of provision of childcare services.

#### **Directors**

The following directors held office during the whole of the period:

Nerys Lockyear

Shan James

Llywelyn Evans

Sara Gibson

#### **Statement of directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;

## **CYLCH MEITHRIN TREFEURIG**

- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

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

### **Small company provisions**

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

Signed on behalf of the board of directors

.....

Shan James  
Director

Approved by the board on: 21 December 2022

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## **ACCOUNTANTS' REPORT**

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**Accountants' report to the board of directors of Cylch Meithrin Trefeurig on the preparation of the unaudited statutory accounts for the year ended 31 March 2022**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Cylch Meithrin Trefeurig for the year ended 31 March 2022 as set out on pages 6 - 10 from the company's accounting records and from information and explanations you have given us.

## CYLCH MEITHRIN TREFEURIG

This report is made solely to the Board of Directors of Cylch Meithrin Trefeurig, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Cylch Meithrin Trefeurig and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cylch Meithrin Trefeurig and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Cylch Meithrin Trefeurig has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and loss of Cylch Meithrin Trefeurig. You consider that Cylch Meithrin Trefeurig is exempt from the statutory audit requirement for the year.

We have not been instructed to carry out an audit or a review of the accounts of Cylch Meithrin Trefeurig. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

PJE Accountants & Advisors

23 College Street

Lampeter

SA48 7DY

21 December 2022

### INCOME STATEMENT

#### FOR THE YEAR ENDED 31 MARCH 2022

	2022	2021
	£	£
Turnover	76,012	52,832
Administrative expenses	(80,123)	(69,99

**CYLCH MEITHRIN TREFEURIG**

		0)	
Other operating income	2,001	41,55	
		<u>4</u>	
<b>Operating (loss)/surplus</b>	<u>(2,110)</u>	<u>24,39</u>	
		6	
Interest receivable and similar income	101	<u>4</u>	
<b>(Loss)/surplus on ordinary activities before taxation</b>	<u>(2,009)</u>	<u>24,40</u>	
		0	
Tax on (loss)/surplus on ordinary activities	4	<u>-</u>	<u>-</u>
<b>(Loss)/surplus for the financial year</b>	<u>(2,009)</u>	<u>2,400</u>	
	)	4	

**CYLCH MEITHRIN TREFEURIG  
STATEMENT OF FINANCIAL POSITION**

**AS AT 31 MARCH 2022**

	Notes	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	5	23,499	23,499
<b>Current assets</b>			
Debtors	6	12,874	7,173
Cash at bank and in hand		37,355	36,603
		50,229	43,776
<b>Creditors: amounts falling due within one year</b>	7	(11,018)	(2,556)
<b>Net current assets</b>		3,211	4,220
<b>Net assets</b>		9,920	16,719
<b>Reserves</b>	8	2	4
Profit and loss account		62,710	64,719
<b>Members' funds</b>		6,710	6,719

For the year ending 31 March 2022 the 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 company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 21 December 2022 and were signed on its behalf by

# CYLCH MEITHRIN TREFEURIG

Shan James  
Director

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Company Registration No. 08322665

## STATEMENT OF CHANGES IN EQUITY AS AT 31 MARCH 2022

	Share capital £	Profit & loss account £	Total £
At 1 April 2020	-	40,319	40,319
Profit for the year		24,400	24,400
			0
At 31 March 2021	-	<u>6,714</u>	<u>6,714</u>
At 1 April 2021	-	64,719	64,719
Loss for the year		(2,009)	(2,009)
At 31 March 2022	-	<u>6,710</u>	<u>6,710</u>
		2	2

**CYLCH MEITHRIN TREFEURIG  
NOTES TO THE ACCOUNTS**

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**FOR THE YEAR ENDED 31 MARCH 2022**

**1 Statutory information**

Cylch Meithrin Trefeurig is a private company, limited by guarantee, registered in England and Wales, registration number 08322665. The registered office is C/O YSGOL PENRHYNCOCH, ABERYSTWYTH, CEREDIGION, SY23 3EH.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

<b>6 Debtors</b>	<b>2022</b>	<b>2021</b>
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	12,874	7,173

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

**4 Taxation**

The Company enjoys charitable status and is therefore exempt from any liability to Corporation Tax.

<b>5</b>	<b>Tangible fixed assets</b>	<b>Fixtures &amp; fittings</b>
	=====	=====
		£

## CYLCH MEITHRIN TREFEURIG

<b>Cost or valuation</b>	At cost
At 1 April 2021	23,499
<hr/>	
At 31 March 2022	2,49
	39
<hr/>	
<b>Depreciation</b>	-
At 31 March 2022	-
<hr/>	
<b>Net book value</b>	
At 31 March 2022	23,499
<hr/>	
At 31 March 2021	2,49
	39
<hr/>	

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2022

7 Creditors: amounts falling due within one year	2022	2021
	£	£
Taxes and social security	9,408	94
		4
Other creditors	-	52
Accruals	1,610	1,560
	<hr/>	<hr/>
	1,018	2,556
	<hr/>	<hr/>
	1	

#### 8 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.

#### 9 Average number of employees

During the year the average number of employees was 8 (2021: 8).

**CYLCH MEITHRIN TREFEURIG  
DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2022**

This schedule does not form part of the statutory accounts.

	2022	2021
	£	£
<b>Turnover</b>		
Fees	76,012	52,832
<b>Administrative expenses</b>		
Wages and salaries	67,204	53,696
Staff training and welfare	473	-
Light and heat	462	572
Cleaning	288	506
Telephone and fax	250	246
Stationery and printing	100	132
Insurance	2,464	2,110
Equipment expensed	3,089	117
Repairs and maintenance	3,996	11,178
Sundry expenses	434	315
Accountancy fees	1,153	1,083
Other legal and professional	210	35
	8,123	6,990
	0	9
<b>Other operating income</b>	(2,110)	2,396
<b>Operating (loss)/profit</b>	(2,009)	2,400
<b>on ordinary activities before taxation</b>	(2,009)	2,400
Government grants	2,001	41,554
Interest receivable	101	4

**CYLCH MEITHRIN TREFEURIG**

England & Wales - Charity number 1150403

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# Accounts

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## Trustees' Annual Report for the period

From 01/04/2020 Period start date To 31/03/2021 Period end date

Charity name: Cylch Meithrin Trefeurig

Charity registration number: 1150403

## Objectives and Activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	<b>To promote pre-school education for children through the medium of Welsh in the Trefeurig area.</b>
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<b>The Charity provides school time education for children from 2 to 4 years of age, as well as an after school club for children up to 11 years of age.</b>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit	Para 1.18	<b>The trustees have ensured that all of the charity's activities have been for the public benefit</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	
Policy on social investment including program related investment	Para 1.38	

## CYLCH MEITHRIN TREFEURIG

Contribution made by volunteers	Para 1.38	
Other		

### Achievements and Performance

	SORP reference	
Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	<b>The charity continues to provide low cost high quality education for preschool children in the area, contributing towards the educational goals of all children under it's care.</b>

### Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	
Performance of fundraising activities against objectives	Para 1.41	

**CYLCH MEITHRIN TREFEURIG**

set		
Investment performance against objectives	Para 1.41	
Other		

## CYLCH MEITHRIN TREFEURIG

### Financial Review

Review of the charity's financial position at the end of the period	Para 1.21	<b>The charity has increased it's reserves and now has a significant sum to reinvest to improve activities</b>
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	<b>Reserves are held for investment in equipment etc. for the needs of the charity</b>
Amount of reserves held	Para 1.22	<b>£64,719</b>
Reasons for holding zero reserves	Para 1.22	
Details of fund materially in deficit	Para 1.24	
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	

### Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	<b>The charity's principal sources of funding are through fees levied and government childcare payments.</b>
Investment policy and objectives including any social investment policy adopted	Para 1.46	
A description of the principal risks facing the charity	Para 1.46	
Other		

## CYLCH MEITHRIN TREFEURIG

### Structure, Governance and Management

Description of charity's trusts:		
Type of governing document (trust deed, royal charter)	Para 1.25	<b>Memorandum and articles</b>
How is the charity constituted? (e.g unincorporated association, CIO)	Para 1.25	<b>Charitable company</b>
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	<b>New trustees are recruited from the parents of children cared for by the charity.</b>

#### Additional information (optional)

You may choose to include further statements where relevant about:

Policies and procedures adopted for the induction and training of trustees	Para 1.51	
The charity's organisational structure and any wider network with which the charity works	Para 1.51	
Relationship with any related parties	Para 1.51	
Other		

#### Reference and Administrative details

Charity name	Cylch Meithrin Trefeurig
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**CYLCH MEITHRIN TREFEURIG**

Other name the charity uses	
Registered charity number	1150403      Company No: 08322665
Charity's principal address	Y Caban Ysgol gymunedol Penrhynoch Penrhynoch Aberystwyth

## CYLCH MEITHRIN TREFEURIG

### Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Andrew Curley			
2	Hayley Thomas			
3	Nerys Lockyer	Chairman		
4	Robert Mills			
5	David Hughes			
6	Gwenan Price			
7	Lynwen Jenkins			
8	Shan James	Treasurer		
9				
10				
11				
12				
13				
14				
15				
16				
17				
18				
19				
20				

### Corporate trustees – names of the directors at the date the report was approved

Director name		

### Name of trustees holding title to property belonging to the charity

Trustee name	Dates acted if not for whole year	

**CYLCH MEITHRIN TREFEURIG**


**CYLCH MEITHRIN TREFEURIG**

**Funds held as custodian trustees on behalf of others**

Description of the assets held in this capacity	
Name and objects of the charity on whose behalf the assets are held and how this falls within the custodian charity's objects	
Details of arrangements for safe custody and segregation of such assets from the charity's own assets	

**Additional information (optional)**

**Names and addresses of advisers (Optional information)**

Type of adviser	Name	Address

**Name of chief executive or names of senior staff members (Optional information)**

--

**Exemptions from disclosure**

Reason for non-disclosure of key personnel details

--

**Other optional information**

**CYLCH MEITHRIN TREFEURIG**

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**CYLCH MEITHRIN TREFEURIG**

**Declarations**

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

**Signature(s)**

Nerys Powell

**Full name(s)**

Nerys Powell

**Position (eg Secretary,  
Chair, etc)**

Chair

**Date**

16/01/2025

**CYLCH MEITHRIN TREFEURIG**

**Company Registration No. 08322665 (England and Wales)**

**CYLCH MEITHRIN TREFEURIG  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
FOR THE YEAR ENDED 31 MARCH 2021**

**CYLCH MEITHRIN TREFEURIG  
ANNUAL REPORT AND UNAUDITED ACCOUNTS  
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**COMPANY INFORMATION  
FOR THE YEAR ENDED 31 MARCH  
2021**

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<b>Directors</b>	Nerys Lockyear
Shan James	
Llywelyn Evans	
Sara Gibson	
<b>Secretary</b>	Llywelyn Evans
<b>Company Number</b>	08322665 (England and Wales)
<b>Registered Office</b>	C/O YSGOL PENRHYNCOCH
ABERYSTWYTH	
CEREDIGION	
SY23 3EH	
<b>Accountants</b>	PJE Accountants & Advisors
23 College Street	
Lampeter	

# CYLCH MEITHRIN TREFEURIG

SA48 7DY

(COMPANY NO: 08322665 ENGLAND AND WALES)

## DIRECTORS' REPORT

The directors present their report and accounts for the year ended 31 March 2021.

### **Principal activity**

The principal activity of the Company is that of provision of childcare services.

### **Directors**

The following directors held office during the whole of the period:

Nerys Lockyear

Shan James

Llywelyn Evans

Sara Gibson

### **Statement of directors' responsibilities**

The directors are responsible for preparing the report and accounts in accordance with applicable law and regulations.

Company law requires the directors to prepare accounts for each financial year. Under that law, the directors have elected to prepare the accounts in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). Under company law the directors must not approve the accounts unless they are satisfied that they give a true and fair view of the state of affairs of the company and of the profit or loss of the company for that period. In preparing these accounts, the directors are required to:

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- prepare the accounts on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The directors are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company and enable them to ensure that the accounts

## **CYLCH MEITHRIN TREFEURIG**

comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

### **Small company provisions**

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

Signed on behalf of the board of directors

.....  
Shan James  
Director

Approved by the board on: 21 December 2021

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## **ACCOUNTANTS' REPORT**

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### **Accountants' report to the board of directors of Cylch Meithrin Trefeurig on the preparation of the unaudited statutory accounts for the year ended 31 March 2021**

In order to assist you to fulfil your duties under the Companies Act 2006, we have prepared for your approval the accounts of Cylch Meithrin Trefeurig for the year ended 31 March 2021 as set out on pages 6 - 10 from the company's accounting records and from information and explanations you have given us.

This report is made solely to the Board of Directors of Cylch Meithrin Trefeurig, as a body, in accordance with the terms of our engagement. Our work has been undertaken solely to prepare for your approval the accounts of Cylch Meithrin Trefeurig and state those matters that we have agreed to state to them, as a body, in this report. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than Cylch Meithrin Trefeurig and its Board of Directors as a body for our work or for this report.

It is your duty to ensure that Cylch Meithrin Trefeurig has kept adequate accounting records and to prepare statutory accounts that give a true and fair view of the assets, liabilities, financial position and profit of Cylch Meithrin Trefeurig. You consider that Cylch Meithrin Trefeurig is exempt from the statutory audit requirement for the year.

## CYLCH MEITHRIN TREFEURIG

We have not been instructed to carry out an audit or a review of the accounts of Cylch Meithrin Trefeurig. For this reason, we have not verified the accuracy or completeness of the accounting records or information and explanations you have given to us and we do not, therefore, express any opinion on the statutory accounts.

PJE Accountants & Advisors

23 College Street

Lampeter

SA48 7DY

3 December 2021

### INCOME STATEMENT

#### FOR THE YEAR ENDED 31 MARCH 2021

	2021	2020
	£	£
Turnover	52,832	30,612
Administrative expenses	(69,990)	(89,335)
Other operating income	41,554	58,287
<b>Operating surplus/(loss)</b>	<b>24,396</b>	<b>(436)</b>
Interest receivable and similar income	4	8
<b>Surplus/(loss) on ordinary activities before taxation</b>	<b>24,400</b>	<b>(428)</b>
Tax on surplus/(loss) on ordinary activities	4	-
<b>Surplus/(loss) for the financial year</b>	<b><u>2,400</u></b>	<b><u>(428)</u></b>
	4	)

**CYLCH MEITHRIN TREFEURIG  
STATEMENT OF FINANCIAL POSITION**

**AS AT 31 MARCH 2021**

	Notes	2021 £	2020 £
<b>Fixed assets</b>			
Tangible assets	5	23,499	23,499
<b>Current assets</b>			
Debtors	6	7,173	8,650
Cash at bank and in hand		36,603	9,809
		43,776	18,459
<b>Creditors: amounts falling due within one year</b>	7	(2,556)	(1,639)
<b>Net current assets</b>		4,220	1,820
<b>Net assets</b>		6,719	4,319
<b>Reserves</b>	8	4	0
Profit and loss account		64,719	40,319
<b>Members' funds</b>		6,719	4,319
		4	0

For the year ending 31 March 2021 the 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 company to obtain an audit in accordance with section 476 of the Companies Act 2006.

The directors 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 and in accordance with the provisions of FRS 102 Section 1A - Small Entities.

The financial statements were approved by the Board of Directors and authorised for issue on 21 December 2021 and were signed on its behalf by

## CYLCH MEITHRIN TREFEURIG

Shan James  
Director

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Company Registration No. 08322665

### STATEMENT OF CHANGES IN EQUITY AS AT 31 MARCH 2021

	Share capital £	Profit & loss account £	Total £
At 1 April 2019	-	40,747	40,747
Loss for the year		(428)	(428)
At 31 March 2020	<u>-</u>	<u>4,3109</u>	<u>4,3109</u>
At 1 April 2020	-	40,319	40,319
Profit for the year		24,400	24,400
At 31 March 2021	<u>-</u>	<u>6,7194</u>	<u>6,7194</u>

**CYLCH MEITHRIN TREFEURIG  
NOTES TO THE ACCOUNTS**

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**FOR THE YEAR ENDED 31 MARCH 2021**

**1 Statutory information**

Cylch Meithrin Trefeurig is a private company, limited by guarantee, registered in England and Wales, registration number 08322665. The registered office is C/O YSGOL PENRHYNCOCH, ABERYSTWYTH, CEREDIGION, SY23 3EH.

**2 Compliance with accounting standards**

The accounts have been prepared in accordance with the provisions of FRS 102 Section 1A Small Entities. There were no material departures from that standard.

**3 Accounting policies**

The principal accounting policies adopted in the preparation of the financial statements are set out below and have remained unchanged from the previous year, and also have been consistently applied within the same accounts.

***Basis of preparation***

The accounts have been prepared under the historical cost convention as modified by the revaluation of certain fixed assets.

<b>6 Debtors</b>	<b>2021</b>	<b>2020</b>
	£	£
<b>Amounts falling due within one year</b>		
Trade debtors	7,173	8,650

***Presentation currency***

The accounts are presented in £ sterling.

***Tangible fixed assets and depreciation***

Tangible assets are included at cost less depreciation and impairment. Depreciation has been provided at the following rates in order to write off the assets over their estimated useful lives:

**4 Taxation**

The Company enjoys charitable status and is therefore exempt from any liability to Corporation Tax.

<b>5</b>	<b>Tangible fixed assets</b>	<b>Fixtures &amp; fittings</b>
		£
	=====	=====

## CYLCH MEITHRIN TREFEURIG

<b>Cost or valuation</b>	At cost
At 1 April 2020	<u>23,499</u>
<hr/>	
At 31 March 2021	<u>2,49</u> <u>39</u>
<b>Depreciation</b>	<u>-</u>
At 31 March 2021	<u>-</u>
<b>Net book value</b>	
At 31 March 2021	<u>23,499</u>
At 31 March 2020	<u>2,49</u> <u>39</u>

### NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31 MARCH 2021

7 Creditors: amounts falling due within one year	2021	2020
	£	£
Taxes and social security	944	16
Other creditors	52	9
Accruals	1,560	-
	<u>1,470</u>	<u>0</u>
	<u>2,556</u>	<u>1,639</u>

#### 8 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.

#### 9 Average number of employees

During the year the average number of employees was 8 (2020: 10).

**CYLCH MEITHRIN TREFEURIG  
DETAILED PROFIT AND LOSS ACCOUNT  
FOR THE YEAR ENDED 31 MARCH 2021**

This schedule does not form part of the statutory accounts.

	2021	2020
	£	£
<b>Turnover</b>		
Fees	52,832	30,612
<b>Administrative expenses</b>		
Wages and salaries	53,696	79,868
Light and heat	572	364
Cleaning	506	448
Telephone and fax	246	380
Stationery and printing	132	936
Insurance	2,110	1,895
Equipment expensed	117	815
Repairs and maintenance	11,178	1,741
Sundry expenses	315	1,792
Accountancy fees	1,083	1,014
Other legal and professional	35	82
	6,990	8,335
	9	9
<b>Other operating income</b>	2,396	(436)
<b>Operating profit/(loss)</b>	4	Interest
<b>receivable Profit/(loss) on ordinary activities before taxation</b>	2,400	(428)
Government grants	4	)
58,287	41,554	
Interest receivable	4	
8		