

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
CABAN CEGIN**

Williams Denton Cyf
Chartered Certified Accountants
Glaslyn
Ffordd y Parc
Parc Menai
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Gwynedd
LL57 4FE

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

	Page
Report of the Trustees	1 to 3
Independent Examiner's Report	4
Statement of Financial Activities	5
Balance Sheet	6
Notes to the Financial Statements	7 to 10
Detailed Statement of Financial Activities	11

CABAN CEGIN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of Caban Cegin are:

- To advance and promote the education of mainly, but not exclusively, pre-school children in Maesgeirchen, Bangor by providing safe and satisfying play and educational activities together with their parents / carers, where necessary, through the medium of Welsh.
- To advance and promote the education of the parents / carers 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 / carers and their children.

Provision

Caban Cegin is registered with Care Inspectorate Wales to provide care for a maximum of 73 children under the age of 12 years old. Caban Cegin is open Monday to Friday from 9am until 6pm during school term-time.

Caban Cegin offers places for children aged 2 to 4 years old, including those who are eligible through the Local Authority's Early Years Entitlement and Flying Start Scheme. Caban Cegin also runs an After-School Club.

Caban Cegin Staff

Caban Cegin employs a number of suitably qualified bi-lingual members of staff to ensure the required ratio of children to staff is maintained in accordance with Welsh Government standards for regulated childcare. In 2023 / 24, all staff were paid above the National Minimum Wage as set by UK Government.

CABAN CEGIN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities and Achievements

Caban Cegin's main activities and achievements during the period were as follows:

- 70 children were registered with Caban Cegin during 2023 / 24.
- A total of 4 children received additional 1:1 / 1:2 support due to underdeveloped language and / or social skills. All children's needs were identified and supported by the ALN team.
- 100% of children's development was recorded and monitored, ensuring that each individual reached their individual targets.
- A total of 20 children received support from specialist Language Groups in order to develop their language, social and concentration skills.
- 100% of staff continued to implement the 'Amser Caleb' method and principles. As a result, the children's behaviour improved, and they developed greater willingness and understanding of the need to comply with Caban Cegin rules.
- 100% of staff continued to use ELKLAN methods. As a result, the children were given greater opportunities to expand their communication skills.
- 100% of the children registered to participate in the 'Gwên (Smile) Scheme' in Caban Cegin. As a result, they developed a greater awareness of the importance of oral hygiene.
- 100% of children participated in the 'Good Start' scheme which encourages parents / carers to read with their child / children at home.
- All of the children were supported to develop greater independence skills following 'Café Time' sessions. These sessions also enabled them to develop greater awareness of healthy eating and personal hygiene.
- All of the children were more willing to try healthy foods following implementation of the 'Healthy Pre-school Scheme'.
- Regular 'Tatty Bumpkin' yoga-based, sensory movement sessions were held in Caban Cegin.
- Regular 'Cai a Mai' sessions were also held in Caban Cegin to encourage positive behaviour.

Staff continued to use a range of tools and techniques were used to assess the needs and measure the development and progress of children attending Caban Cegin.

Presented below are quotes received from parents / carers:

- "[My child's] loves coming to Caban"
- "[My child] is always happy and smiling coming to Caban."
- "[My child's] speech is coming along well."
- "I am happy with how [my child] has settled in, he absolutely loves coming."

Caban Cegin is grateful to all of the parents / carers for their full support and co-operation throughout the year.

Caban Cegin also worked closely and effectively with a range of different partner agencies such as Mudiad Meithrin, Cyngor Gwynedd, Ysgol Glancegin and Betsi Cadwaladr University Health Board to support the education and development of the children in Caban Cegin. Caban Cegin is very grateful to its partners for their full support and co-operation throughout the year.

CABAN CEGIN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

FINANCIAL REVIEW

Reserves policy

Caban Cegin's policy is to distribute funds as soon as practicable after receipt and keep balances on reserves at a minimum.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1152087

Principal address

Ysgol Glancegin
Maesgeirchen
Bangor
Gwynedd
LL57 1ST

Trustees

MR G W JONES - CHAIR
MRS C W EVANS
MR D GRIFFITHS

Independent Examiner

Williams Denton Cyf
Chartered Certified Accountants
Glaslyn
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FE

Approved by order of the board of trustees on 28 January 2025 and signed on its behalf by:

Darren Griffiths

MR D GRIFFITHS - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CABAN CEGIN

Independent examiner's report to the trustees of Caban Cegin

I report to the charity trustees on my examination of the accounts of Caban Cegin (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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



Mr Martin Barrett

Williams Denton Cyf
Chartered Certified Accountants
Glaslyn
Ffordd y Parc
Parc Menai
Bangor
Gwynedd
LL57 4FE

28 January 2025

CABAN CEGIN

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		2024	2023
		Unrestricted	Total
		fund	funds
		£	£
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies		169,936	158,156
EXPENDITURE ON			
Charitable activities			
GENERAL		181,264	184,379
NET INCOME/(EXPENDITURE)		(11,328)	(26,223)
RECONCILIATION OF FUNDS			
Total funds brought forward		135,260	161,483
TOTAL FUNDS CARRIED FORWARD		123,932	135,260

The notes form part of these financial statements

CABAN CEGIN

BALANCE SHEET
31 MARCH 2024

		2024	2023
		Unrestricted	Total
		fund	funds
	Notes	£	£
CURRENT ASSETS			
Cash at bank		128,248	135,260
CREDITORS			
Amounts falling due within one year	5	(4,316)	-
NET CURRENT ASSETS		123,932	135,260
TOTAL ASSETS LESS CURRENT LIABILITIES		123,932	135,260
NET ASSETS		123,932	135,260
FUNDS	6		
Unrestricted funds		123,932	135,260
TOTAL FUNDS		123,932	135,260

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2025 and were signed on its behalf by:

Darren Griffiths

MR D GRIFFITHS - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 Charities Act 2011. The financial statements have been prepared under the historical cost convention.

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.

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.

Taxation

The charity is exempt from tax on its charitable activities.

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.

Pension costs and other post-retirement benefits

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. STAFF COSTS

The average monthly number of employees during the year was as follows:

	2024	2023
Employees	11	11
	<u>11</u>	<u>11</u>

No employees received emoluments in excess of £60,000.

4. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	158,156
	<u>158,156</u>
EXPENDITURE ON	
Charitable activities	
GENERAL	184,379
	<u>184,379</u>
NET INCOME/(EXPENDITURE)	(26,223)
RECONCILIATION OF FUNDS	
Total funds brought forward	161,483
	<u>161,483</u>
TOTAL FUNDS CARRIED FORWARD	<u>135,260</u>

5. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Taxation and social security	2,079	-
Other creditors	2,237	-
	<u>4,316</u>	<u>-</u>
	<u>4,316</u>	<u>-</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	135,260	(11,328)	123,932
TOTAL FUNDS	<u>135,260</u>	<u>(11,328)</u>	<u>123,932</u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	169,936	(181,264)	(11,328)
TOTAL FUNDS	<u>169,936</u>	<u>(181,264)</u>	<u>(11,328)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	161,483	(26,223)	135,260
TOTAL FUNDS	<u>161,483</u>	<u>(26,223)</u>	<u>135,260</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	158,156	(184,379)	(26,223)
TOTAL FUNDS	<u>158,156</u>	<u>(184,379)</u>	<u>(26,223)</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	161,483	(37,551)	123,932
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>161,483</u>	<u>(37,551)</u>	<u>123,932</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	328,092	(365,643)	(37,551)
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>328,092</u>	<u>(365,643)</u>	<u>(37,551)</u>

7. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.