

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025
FOR
CABAN CEGIN**

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

CABAN CEGIN

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**

	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 11
Detailed Statement of Financial Activities	12

CABAN CEGIN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

The trustees 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).

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 2024 / 25, all staff were paid above the National Minimum Wage as set by UK Government.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS 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 2024 / 25.

- 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 26 children received support from specialist agencies following Caban Cegin's assessments.
- 100% of staff implement the 'the new curriculum for Wales 0 - 5 years - following the child's lead, method and principles.
- 100% of children were included within the invitation to learn activities.
- 100% of staff continued to encourage positive behaviour due to praise and modelling correct behaviour. 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 the children were assessed using the WellComm assessment tool to identify needs of individual children.
- 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 Design to 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, sensory movement sessions were held in Caban Cegin.
- Positive behaviour is encouraged through using praise daily.

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] has developed so much."
- "[My child] his speech has come along so much."
- "[My child's] My child is always happy coming to Caban, staff are great."
- "I am happy with how (my child)has settled in, he absolutely loves coming."

CABAN CEGIN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2025

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, Dechrau'n Deg, Cyngor Gwynedd, Health Visitors, Family Support services, Team around the child, Language and Play offices, Social Services, Design to Smile, Speech and Language Officers, 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.

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 20 November 2025 and signed on its behalf by:



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 2025.

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').

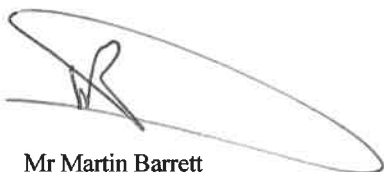
I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

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

Date: 18/12/25.....

CABAN CEGIN**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		<u>201,209</u>	<u>169,936</u>
 EXPENDITURE ON			
Charitable activities			
GENERAL		235,110	181,264
Other		<u>588</u>	<u>-</u>
Total		<u>235,698</u>	<u>181,264</u>
 NET INCOME/(EXPENDITURE)		(34,489)	(11,328)
 RECONCILIATION OF FUNDS			
Total funds brought forward		123,932	135,260
 TOTAL FUNDS CARRIED FORWARD		<u><u>89,443</u></u>	<u><u>123,932</u></u>

The notes form part of these financial statements

CABAN CEGIN**BALANCE SHEET
31 MARCH 2025**

		2025 Unrestricted fund £	2024 Total funds £
FIXED ASSETS	Notes		
Tangible assets	5	2,353	-
CURRENT ASSETS			
Cash at bank		94,505	128,248
CREDITORS			
Amounts falling due within one year	6	(7,415)	(4,316)
NET CURRENT ASSETS		87,090	123,932
TOTAL ASSETS LESS CURRENT LIABILITIES		89,443	123,932
NET ASSETS		89,443	123,932
FUNDS	7		
Unrestricted funds		89,443	123,932
TOTAL FUNDS		89,443	123,932

The financial statements were approved by the Board of Trustees and authorised for issue on 20 November 2025 and were signed on its behalf by:



MR D GRIFFITHS - Trustee

The notes form part of these financial statements

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

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.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Plant and machinery - 20% on reducing balance

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.

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

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. STAFF COSTS

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

	2025	2024
Employees	13	11
	<u> </u>	<u> </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	169,936
	<u> </u>
EXPENDITURE ON	
Charitable activities	
GENERAL	181,264
	<u> </u>
NET INCOME/(EXPENDITURE)	(11,328)
RECONCILIATION OF FUNDS	
Total funds brought forward	135,260
	<u> </u>
TOTAL FUNDS CARRIED FORWARD	123,932
	<u> </u>

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

5. TANGIBLE FIXED ASSETS

	Plant and machinery £
COST	
Additions	<u>2,941</u>
DEPRECIATION	
Charge for year	<u>588</u>
NET BOOK VALUE	
At 31 March 2025	<u><u>2,353</u></u>
At 31 March 2024	<u><u>-</u></u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	<u>4,560</u>	2,079
Other creditors	<u>2,855</u>	<u>2,237</u>
	<u><u>7,415</u></u>	<u><u>4,316</u></u>

7. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	<u>123,932</u>	<u>(34,489)</u>	<u>89,443</u>
TOTAL FUNDS	<u><u>123,932</u></u>	<u><u>(34,489)</u></u>	<u><u>89,443</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	<u>201,209</u>	<u>(235,698)</u>	<u>(34,489)</u>
TOTAL FUNDS	<u><u>201,209</u></u>	<u><u>(235,698)</u></u>	<u><u>(34,489)</u></u>

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

7. MOVEMENT IN FUNDS - continued

Comparatives for 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
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>135,260</u>	<u>(11,328)</u>	<u>123,932</u>

Comparative 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)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>169,936</u>	<u>(181,264)</u>	<u>(11,328)</u>

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

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	135,260	(45,817)	89,443
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>135,260</u>	<u>(45,817)</u>	<u>89,443</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	371,145	(416,962)	(45,817)
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>371,145</u>	<u>(416,962)</u>	<u>(45,817)</u>

8. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025.

CABAN CEGIN**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Grants	161,760	140,123
Childcare Fees	39,449	29,813
	<u>201,209</u>	<u>169,936</u>
Total incoming resources	201,209	169,936
EXPENDITURE		
Charitable activities		
Wages	195,055	153,886
Pensions	2,984	1,890
Telephone	1,467	1,248
Postage and stationery	229	192
Advertising	180	155
Sundries	1,172	923
Computer Costs	875	507
Toys & Resources	786	847
Subscriptions	35	35
Cleaning	9,771	83
Repairs & Maintenance	4,317	6,634
Purchases	10,726	7,660
	<u>227,597</u>	<u>174,060</u>
Other		
Plant and machinery	588	-
Support costs		
Finance		
Bank charges	75	60
Governance costs		
Accountancy fees	4,466	3,784
Legal fees	49	204
Professional Services	1,000	1,500
Payroll Costs	1,469	1,224
IER Fees	454	432
	<u>7,438</u>	<u>7,144</u>
Total resources expended	235,698	181,264
Net expenditure	(34,489)	(11,328)

This page does not form part of the statutory financial statements