



CYFRIFWYR SIARTREDIG
CHARTERED ACCOUNTANTS

Charity registration number: 1168620

Tregaron Family Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Tregaron Family Centre

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Tregaron Family Centre

Reference and Administrative Details

Trustees

Mrs Catherine Hughes
Mrs Ann Jones
Mrs Margaret Jones
Mrs Mary Lewis
Mrs Esyllt Evans

Principal Office

Tregaron Family Centre
Ground Floor Flat
Council Offices
Dewi Road
Tregaron Family Centre
Ceredigion
SY25 6JN

Charity Registration Number

1168620

Bankers

Barclays Bank
32 High Street
Cardigan
SA31 3AQ

Independent Examiner

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

Tregaron Family Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Structure, Governance and Management

Tregaron Family Centre is a charity governed by a constitution as adopted in 2013 and amended in 2016. It is registered as a charity with the Charity Commission.

The aims and objectives of the charity are, in Tregaron and surrounding districts:

- A) The preservation and protection of health and the relief of distress within family relationships by the provision of a resource and advice centre and by the education of the public in good parenting skills;
- B) The provision of facilities for recreation and other leisure time activities for families with young children in the interests of social welfare with a view to improving conditions of life.

Plant Dewi are appointed by the Family Centre Management Committee to manage and advise the Co-ordinator.

Appointment of Trustees

Trustees are appointed as set out in the constitution of the charity. Professionals and service users within the community, who have a personal interest in the charity, are invited to join the management committee.

Nomination forms are completed and applicants are voted onto the Committee as appropriate. committee members can also be co-opted when appropriate.

Organisation Structure

Trustees - Plant Dewi - Coordinator - Staff and volunteers

Trustees are consulted on aspects of accounting, policies and procedures and involved in the decision-making regarding the running of the charity. The Co-ordinator is responsible for keeping order of files, office work and over-seeing all other day-to-day activities at the centre.

Related Parties

Plant Dewi are appointed by the Family Centre Management Committee to manage the Co-ordinator and the day to day running of the Family Centre.

Risk Management

Tregaron Family Centre conducts risk assessments before undertaking any activities or events and ensures that appropriate DBS checks are undertaken for those working with children or vulnerable adults. Financial risks have been reviewed and procedures put in place accordingly. The trustees have established a reserves policy to be held in line with the identified risks.

Tregaron Family Centre

Trustees' Report (continued)

OBJECTIVES AND ACTIVITIES

The aims and objectives of the charity are, in Tregaron and surrounding districts:

- A) The preservation and protection of health and the relief of distress within family relationships by the provision of a resource and advice centre and by the education of the public in good parenting skills;
- B) The provision of facilities for recreation and other leisure time activities for families with young children in the interests of social welfare with a view to improving conditions of life.

The charity works in partnership with parents and carers. It empowers them in order to better cope with family life and therefore gives their children a better start in life.

The Aims of the Family Centre is to ensure children:

- Have a flying start in life
- Have a range of education and learning opportunities
- Enjoy the best possible health, free from abuse
- Have access to play, leisure and cultural activities
- Are listened to and respected and have their identity recognised
- Have a safe home and community
- Are not disadvantaged by poverty

The objectives for the next year are to continue to:

- provide a safe, warm and welcoming environment
- provide access to various play equipment and activities
- offer training and support to families
- provide opportunities to go on trips and outings
- provide open-door policy where everyone is welcomed
- continue outreach work to identify isolated families

The changes we have noticed are that children are better prepared for school life. Also, some parents have gone back to employment, gained certificates with our training, learned new skills and children have developed better social skills. Parents and children interact much more freely and enjoy their experiences together.

At the Family Centre Staff provide a safe quality service. Staff provide an opportunity to access information and other services that they may require in order to meet their individual needs. We offer support to parents while caring for their children and try to relieve stress and anxiety within the family. Through questionnaires and evaluation forms parents have told us that through attending the Family Centre their families have gained:

- improved social and support networks
- improved skills on positive parenting
- improved relationships
- improved resilience
- increased confidence and self-esteem
- increased access to community resources

Public Benefit

The public benefit through having a service that provides families with children aged 0-4 years (0-11 during school holidays) with free access to a wide variety of play activities, free accredited training/courses on parenting skills, free trips and outings, and an open-door policy promoting equal opportunities for all families.

The centre also works closely with other like-minded organisations and is therefore able to sign-post families in need to other professionals. By providing this service we preserve and protect health and relieve stress within family relationships.

Tregaron Family Centre

Trustees' Report (continued)

ACHIEVEMENT AND PERFORMANCE

Tregaron Family Centre have continued to deliver a blended service of online, outdoor and indoor activities reflective of the changing levels of WG Coronavirus restrictions throughout 2021-2022.

At the beginning of the financial year, there was one part-time member of staff, the Co-ordinator, as well as a volunteer who worked together to deliver the service with support from the Trustees, Plant Dewi and the Ceredigion Family Centre Network Project Worker. Throughout the year, staff were unable to access the Family Centre building, initially due to restrictions, following which the landlords discovered dry rot in the building. This has led to extensive building works during which time staff were only able to visit at agreed times to pick up equipment and resources. Staff continued to work from home and alternative venues were found to deliver the sessions. This has created new partnerships with Tregaron Memorial Hall, from which all indoor sessions have been delivered, and Tregaron Bowls Club who provided space for outdoor sessions.

In September, the Co-ordinator left her post which left the Centre with no paid staff members. Delivery of the service was able to continue with support from the Ceredigion Family Centre Network Project Worker, Trustees, Plant Dewi and a volunteer working with other partners. Recruitment was successful and a new Coordinator took up her post at the beginning of November. With additional funding, a new Family Support Worker also joined the staff team in March. During the course of the year, the number of families attending the Centre more than doubled.

In partnership with Flying Start, the Centre has been able to deliver Parenting courses to families in Baby Massage and Language and Play. These were delivered face to face at the Memorial Hall. Families were also referred to online Parenting courses. The Centre has worked with other partners such as Arts for Wellbeing delivering sensory language and play, Actifiti for active sessions, Cymraeg I Blant delivering Welsh language story and song sessions, the Speech and Language Team, Citizens Advice Wales, Denmark Farm, Samantha Ackerman providing Zumbini (Zumba for children) and Bring your Baby Fitness, Melanie Jayne Lee who delivered a number of theatre workshops, and Families First who funded a series of Mindfulness Craft Sessions. Other activities include messy play, stay and play, arts and crafts, walking for wellbeing groups at the local nature reserve, trips to Pantyfod gardens, Denmark Farm for forest school activities and the CIC Bird Farm for woodland crafts, Family Fun Day with BBQ, scavenger hunts and teddy bears picnic.

The Centre has continued to work with the local residential home, Bryntirion, regularly keeping in touch and creating boxes of handmade gifts for the residents quarterly. Feedback from Bryntirion is that the residents truly value these gifts and it has cheered them up through some difficult times. These gifts were also distributed to older people in the community at Christmas via the local meals on wheels service.

Regular activity and resource packs were distributed to families, particularly through periods of isolation and lockdown. These included art and craft resources, items for a gardening project at home, a baking set with recipes and ingredients, as well as a pack for all children at Christmas and at Easter. The local primary school got in touch before Christmas and told staff of a family whose mother had left, leaving the dad alone with six children. The children had told the teacher that Father Christmas wouldn't be coming to their house. Staff were able to put together a large box filled with gifts, puzzles, books, art and craft resources and a gift for Dad too, who said 'Thank you so much for the huge giftbox you put together for our family in need. If only you could see the children's faces they are overwhelmed with excitement at all the goodies inside.'

The Centre continues to have an active online parent group who regularly provide input and help design the service. One parent has now joined the Board of Trustees and another attends as Parent representative. This ensures that staff are working co-productively with families and are delivering the service parents want. Staff also supported one parent to open a Cylch Ti a Fi in a neighbouring town.

The Trustees have attended the 'Roles and Responsibilities of a Trustee' training this year and have all been DBS checked, while staff have attended training in Safeguarding, First Aid, Outdoor Learning, Modern Slavery Wales, and Parental Conflict. The Trustees and staff have ensured that all policies, procedures and safeguarding have been followed this year and continue to provide a vital service for families and the community.

Tregaron Family Centre

Trustees' Report (continued)

FINANCIAL REVIEW

The Trustees wish to thank the Big Lottery Fund, The People's Postcode Lottery, Awards for All, Garfield Weston, Ceredigion County Council Community Fund, Healthy Pre-School Fund, Families First, Flying Start (Pathfinder), the Child Development Fund, Summer of Fun and Winter of Wellbeing for their financial support and the local community for their valued support this year.

Reserves Policy

The trustees have reviewed the risks facing the organisation and have determined that reserves of between 3 - 6 months should be held to protect against the sudden/unexpected loss of funding or other unanticipated problems. The current reserve of £15,734 is more than sufficient to cover cost should this situation arise. Trustees review the reserves level at least annually and whenever new services are introduced.

Tregaron Family Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and Regulations.

The trustees are responsible for the preparation of financial statements for each financial year. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable entity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on

and signed on its behalf by:

.....
Trustee

Tregaron Family Centre

Independent Examiner's Report to the trustees of Tregaron Family Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 25.

Respective responsibilities of trustees and examiner

The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

- :- examine the accounts under section 145 of the 2011 Act;
- :- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
- :- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

- :- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
- :- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
23 College Street
Lampeter
Ceredigion
SA48 7DY

Date:.....

Tregaron Family Centre

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies		0	36,151	36,151	46,157
Fundraising income		0	0	0	0
Trading Income		0	0	0	900
Total Income		0	36,151	36,151	47,057
Expenditure on:					
Raising funds		(0)	(0)	(0)	(0)
Charitable activities	2	(0)	(38,807)	(38,807)	(22,294)
Total Expenditure		(0)	(38,807)	(38,807)	(22,294)
Net (expenditure)/income		(0)	(2,656)	(2,656)	24,763
Net movement in funds		(0)	(2,656)	(2,656)	24,763
Reconciliation of funds					
Total funds brought forward		15,734	24,413	40,147	15,384
Total funds carried forward		15,734	21,757	37,491	40,147
	Note	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies		10,400	35,757	46,157	35,494
Fundraising income		0	0	0	0
Trading Income		0	900	900	676
Total Income		10,400	36,657	47,057	36,170
Expenditure on:					
Raising funds		(0)	(0)	(0)	(0)
Charitable activities		(50)	(22,244)	(22,294)	(53,946)
Total Expenditure		(50)	(22,244)	(22,294)	(53,946)
Net (expenditure)/income		10,350	14,413	24,763	(17,776)
Net movement in funds		10,350	14,413	24,763	(17,776)
Reconciliation of funds					
Total funds brought forward		5,384	10,000	15,384	33,160
Total funds carried forward		15,734	24,413	40,147	50,936

Tregaron Family Centre
(Registration number: 1168620)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Current assets			
Debtors		0	375
Cash at bank and in hand		39,649	42,799
		<u>39,649</u>	<u>43,174</u>
Creditors: Amounts falling due within one year		<u>(2158)</u>	<u>(3027)</u>
Net assets		<u><u>37,491</u></u>	<u><u>40,147</u></u>
Funds of the charity:			
Unrestricted funds	6	15,734	15,734
Restricted funds	6	21,757	24,413
Total funds		<u><u>37,491</u></u>	<u><u>40,147</u></u>

The financial statements on pages 8 to 13 were approved by the trustees, and authorised for issue on
and signed on their behalf by:

.....
Trustee

Tregaron Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2022

1. Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

Basis of preparation

Tregaron Family Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tregaron Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

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.

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 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.

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

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Tregaron Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

2. Expenditure on charitable activities

		Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Activity Costs		0	14,097	14,097	4,771
Advertising/Promotion		0	0	0	0
Consultancy		0	0	0	90
Finance Costs		0	0	0	144
Health and Safety		0	0	0	473
Miscellaneous Expenses		0	171	171	1,245
Office Expenses		0	0	0	216
Petty Cash		0	62	62	58
Professional Fees		0	1,667	1,667	600
Rent and Rates		0	122	122	149
Repairs and maintenance		0	85	85	0
Salary	4	0	13,768	13,768	9,437
Small Items of Equipment		0	168	168	1,464
Support costs - Governance	3	0	902	902	965
Support costs - HR	3	0	1,080	1,080	1,395
Telephone		0	695	695	403
Training		0	204	204	432
Repaymant to Lottery		0	4,539	4,539	452
Utilities		0	447	447	452
Total charitable payments		0	38,007	38,007	22,746

2. Pension schemes

The charity operates a pension scheme with NEST and is compliant with the requirements of Auto Enrolment.

3. Analysis of governance and support costs

	Raising Funds £	Charitable Activities £	2022 £	2021 £
Governance costs:	0	902	902	965
Finance Costs	0	0	0	0
HR	0	1,080	1,080	1,395
Total support costs	0	1,982	1,982	2,360

Costs are allocated directly.

4. Salaries

The average number of employees in the year, calculated on a full-time equivalent basis was 2 (2021 - 1.6). The total salary payments were £13,768 (2021 - £9,437). There were no higher paid employees.

5. Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Tregaron Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

6. Funds

	B/Fwd £	Income £	Expenditure £	Transfers £	C/Fwd £
Restricted Funds					
Awards for All	0	10,000	2,899	0	7,101
Big Lottery Fund	4,539	0	4,539	0	0
Ceredigion County Council Fund Yr1	9,152	0	5,519	0	3,633
Ceredigion County Council Fund Yr2	0	6,958	0	0	6,958
Child Development Fund - Round 1	0	1,940	1,940	0	0
Child Development Fund - Round 2	0	3,020	3,020	0	0
Families First	0	2,500	2,500	0	0
Flying Start (Pathfinders)	0	2,500	2,500	0	0
Garfield Weston	0	5,000	1,230	0	3,770
Healthy Pre-School Fund	250	87	42	0	295
Other Donations	101	0	101	0	0
Summer of Fun	0	2,182	2,182	0	0
The People's Postcode Lottery	10,371	0	10,371	0	0
Winter of Wellbeing	0	1,964	1,964	0	0
Total Restricted Funds	24,413	36,151	38,807	0	21,757
Unrestricted Funds	15,734	0	0	0	15,734
Total Funds	40,147	36,151	38,807	0	37,491

7. Cash in Bank and in Hand

	B/Fwd £	Movement £	Transfers £	C/Fwd £	2021 £
Community Account - 1	37,870	(13,235)	(0)	24,635	37,870
Community Account - 2	4,927	10,000	0	14,927	4,927
Petty Cash	2	85	0	87	2
	42,799	-3,150	0	39,649	42,799

Tregaron Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2022 (continued)

8. Expenditure on charitable activities - Awards for All

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Activity Costs	0	753	753
Salary	0	2,146	2,146
Total charitable payments	0	2,899	2,899

9. Expenditure on charitable activities - Garfield Weston

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Salary	0	1,230	1,230
Total charitable payments	0	1,230	1,230

10. Expenditure on charitable activities - The People's Postcode Lottery

	Unrestricted Funds £	Restricted Funds £	Total 2022 £
Activity Costs	0	2,287	2,287
Advertising/Promotion	0	0	0
Consultancy	0	0	0
Finance Costs	0	0	0
Health and Safety	0	0	0
Miscellaneous Expenses	0	0	0
Office Expenses	0	169	169
Petty Cash	0	0	0
Professional Fees	0	530	530
Rent and Rates	0	75	75
Repairs and maintenance	0	0	0
Salary	0	6,485	6,485
Small Items of Equipment	0	0	0
Support costs - Governance	0	72	72
Support costs - HR	0	390	390
Telephone	0	331	331
Training	0	0	0
Repaymant to Lottery	0	0	0
Utilities	0	32	32
Total charitable payments	0	10,371	10,371