

Annual Report Cylch Meithrin Evan James Year ending 31-08-2020

Charity number: 1173261

Name

The name of the Charitable Incorporated Organisation ("the CIO") is

Cylch Meithrin Evan James

National location of principal office

The principal office of the CIO is in Wales. The address is

Cylch Meithrin Evan James
C/O Ysgol Gynradd Gymraeg Evan James
Ffordd y Rhondda
Pontypridd
Rhondda Cynon Taf
CF37 1HF

Objectives

The objects of Cylch Meithrin Evan James are to provide care and advance the education of children under 4 years of age in the Pontypridd area of Rhondda Cynon Taff through the medium of the Welsh language.

This is done by:

- a) Providing and presenting safe and satisfying play and educational activities;
- b) Arranging other charitable activities in order to help parents support their children's education.

Review of the year's activity

The charity has been successful in providing educational activities for between 40 and 50 children between September 2020 and August 2020. During this period there were on average 30 full time children 3-4 years attending wrap around care and 10 part-time places in the morning sessions for ages 2-3 years. The sessions between 1pm and 3pm provide the children with opportunities to learn through play and are consistent with the themes within the school's nursery sessions in the morning.

Each child has the opportunity to take part in various activities that promote all aspects of his/her development. The setting is well equipped with toys, books, arts and craft supplies, facilities for water and sand play, as well as various other equipment to encourage imaginative play. Rhondda Cynon taf continued to offer the 30 hours free childcare during this financial period, with the exception of the period of

ADavis
28/02/2021

lockdown due to COVID-19 pandemic where it continued to fund the normal expected attendance until June.

Seasonal arts and crafts activities are undertaken with the children making things such as autumnal collages from collecting leaves. The Cylch also celebrate national holidays with the children such as St.Davids Day, Diwrnod Santes Dwynwen, the Chinese new year and Diwali.

Exercise is encouraged with yoga and outdoor play, weather permitting. The children have use of a purpose-built play area that included a mud kitchen, builder themed props and a pirate ship and a wooden tipi.

The Cylch equipment purchased includes books, arts and crafts materials and role play dressing up costumes. Imaginative play is a big part of the day to day activities.

The children are encouraged to use technology with the use of Osmo, Ipads and robotic toys.

Due to the COVID-19 pandemic, social events such as Teddy bears picnic trips from the school could not take place from March 2020. The Cylch remained open to Key workers from March until the Easter holidays at which point we decided to close. We followed the National, local and Welsh Government's advice during the duration, adapting our policies to adhere to these guidelines and help keep staff and children safe.

Buildings and developments

Work had been completed by September 2019 for the refurbishment of the Cylch Meithrin area within the school with funding secured from RCT for Welsh medium settings. The setting was able to open from September 2019 where we were able to accept 2 year olds for a morning session, so due to certain adaptations we were required to change our CSSIW registration we have done successfully.

New disabled access ramp and toilet is now in place, and a changing area. The Cylch has begun buying new equipment during the summer to prepare for September. We have purchased new tables and chairs, play equipment, books and toys. New security access has been implemented with a video door bell and entry and exit routes changed due to COVID-19.

Future plans

From September 2020 we will continue to operate the current morning and afternoon sessions, whilst monitoring the developing COVID-19 situation and local and national government guidance.

Finances

Income of £84k was received during the period of 01/09/2019 to 31/08/2020. The majority of which was received from Rhondda Cynon taf for the 30 hours free childcare. Employment expenses increased by £35k from 2019 due to the additional staff required for staff to pupil ratios for the new morning sessions,

Expenses in total were £18k, increased by £10k for additional spend to assist with the the coronavirus pandemic and new equipment required. The closing bank balance was £24509

The purchase of stationery and daily supplies are controlled by the Cylch leader and any substantial purchases approved by the trustees. (over £100)

It has been decided that a contingency fund of £15000 will be retained at all times in order to ensure that staff wages, any rent outstanding and any administration fees should be covered in the event of the closure of the Cylch, we have managed to sustain this throughout the pandemic by closely monitoring expenditure and utilising the government Job retention scheme.

Income and expenditure are recorded on a shared document reviewing unpaid invoices, we are moving away from September 2020 to utilise a cash free payment method using Go Cardless which invoices and payments are recorded already.

Our payroll is processed externally by Alan Newland and Co. in Pontypridd. They administer all our payroll requirements and reporting to HMRC, including our end of year payroll submissions.

Policies

The Cylch Meithrin trustees and staff have adapted policy templates provided by Mudiad Meithrin for our own specific use. The policies developed and adopted include:

COVID FLOW CHART

COVID RISK ASSESMENTS

CHILD PROTECTION

SUN PROTECTION

ASTHMA

HEALTHY EATING AND KEEPING FIT

PREVENTING CHILDREN FROM WANDERING / LOST CHILD

COMPLIMENTS AND COMPLAINTS

WHISTLEBLOWING

TRANSPORTING AND TRANSFERRING CHILDREN

EQUALITY AND DIVERSITY

CONFIDENTIALITY AND DATA PROTECTION

INCLUSION AND EQUAL OPPORTUNITIES

DIGITAL IMAGES (Pictures and Videos)
ADMISSIONS
SMOKE-FREE
E-SAFETY

LEAVING AND COLLECTING CHILDREN
LONE WORKING
THE WELSH LANGUAGE
HEALTH, SAFETY AND WELFARE
MEDICATION
NAPPY CHANGING
ILLESS, INFECTIOUS DISEASES AND ACCIDENTS
STAFFING
POSITIVE BEHAVIOUR

Training

There was no training during this period

Management and Staffing

Cylch Meithrin Evan James employs a manager, a deputy manager a childcare assistant on a permanent contract. The Cylch also have bank members of staff who works as required to fulfil the staff:child ratio.

The Cylch is managed by the Trustees. Meetings are held every 4-6 weeks and annual reviews are conducted for the manager. The manager has responsibility for conducting supervisions and reviews for the rest of the staff.

Associated Professional bodies

CSSIW

Welsh Government office

Rhydycar Business Park

Merthyr Tydfil

CF48 1UZ

Mudiad Meithrin

Y Ganolfan Integredig,

Boulevard De Saint Brieuc,

Aberystwyth

SY23 1PD

Alan Newland and Co-Payroll services

19 Gelliwastad Road,

Pontypridd

CF37 2BW

R H Jeffs and Rowe

Accountants

27/28 Gelliwastad Road

Pontypridd

CF37 2BW

Charity Registration number 1173261

Cylch Meithrin Evan James

**Independent Examiners Report &
Accounts for the year ended 31 August 2020**

Cylch Meithrin Evan James

Charity information

Trustees	Eleri Griffiths Laurie Parry Rebecca Davies Richard Carbis (resigned 11 November 2019) Ffion Haf-Wilkes
Company Secretary	Eleri Griffiths
Charity number	1173261
Registered office	Ysgol Gynradd Gymraeg Evan James Ffordd Rhondda Pontypridd CF37 1HF
Accountants	R H Jeffs & Rowe Limited 27/28 Gelliwastad Road Pontypridd CF37 2HW
Bankers	NatWest 1 Taff Street Pontypridd CF37 4UU

Cylch Meithrin Evan James

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Independent Examiner's Report to the Trustees of Cylch Meithrin Evan James Charitable Company

I report on the financial statements of the company for the period ended 31 August 2020 as set out on pages 1 to

This report is made solely to the charity's trustees, as a body, in accordance with Section 145 of the Charities Act 2011. My work has been undertaken so that I might state to the charity's trustees those matters I am required to state to them in this report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for my work, for this report, or for the opinions I have formed.

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of financial statements. The trustees consider that an audit is not required for this year under Section 144 of the Charities Act 2011 ('the Charities Act') and that an independent examination is needed.

It is my responsibility to:

- 1) examine the financial statements under Section 145 of the Charities Act;
- 2) to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Charities Act; and
- 3) to state where particular matters have come to my attention.

Basis of independent examiner's statement

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 financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements 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 financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

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; and
- to prepare financial statements which accord with the accounting records and comply with the accounting requirements of the Charities 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 financial statements to be reached.

.....
Mr. R E Thomas BSc FCA
R H Jeffs & Rowe Limited
27/28 Gelliwastad Road
Pontypridd

3 MARCH 2021

Cylch Meithrin Evan James

**Statement of Financial Activities
for the year to 31 August 2020**

	Notes	Unrestricted	Restricted	Total year to 31/08/20	Total period to 31/08/19
		£	£	£	£
Income and Endowments					
Incoming resources from charitable activities:					
- Childcare services		79,790	-	79,790	33,646
- Grants		3,297	-	3,297	-
- Other income		10	-	10	1,265
Total Income and Endowments		<u>83,097</u>	<u>-</u>	<u>83,097</u>	<u>34,911</u>
Expenditure					
Charitable activities					
- Expenditure on Charitable activities	3	<u>72,476</u>	<u>-</u>	<u>72,476</u>	<u>29,760</u>
Total Expenditure		<u>72,476</u>	<u>-</u>	<u>72,476</u>	<u>29,760</u>
Movement in total funds for the year:					
Net Incoming (Outgoing) resources before transfers		<u>10,621</u>	<u>-</u>	<u>10,621</u>	<u>5,151</u>
Net Incoming (Outgoing) resources		10,621	-	10,621	5,151
Total Funds brought forward		<u>10,346</u>	<u>-</u>	<u>10,346</u>	<u>5,195</u>
Total Funds carried forward		<u><u>20,967</u></u>	<u><u>-</u></u>	<u><u>20,967</u></u>	<u><u>10,346</u></u>

The statement of financial activities includes all gains and losses recognised in the year.
All incoming resources and resources expended derive from continuing activities.

Cylch Meithrin Evan James

Charity Registration number 1173261

Balance sheet

as at 31 August 2020

		2020		2019	
	Notes	£	£	£	£
Fixed Assets					
Property, plant and equipment	5		567		710
Current Assets					
Debtors	6	-		1,000	
Cash at bank and in hand		25,060		10,273	
		<u>25,060</u>		<u>11,273</u>	
Creditors: amounts falling due within one year	7	(4,660)		(1,637)	
Net Current assets			<u>20,400</u>		<u>9,636</u>
Total Assets Less Current Liabilities			<u><u>20,967</u></u>		<u><u>10,346</u></u>
The Funds of the Charity					
Unrestricted Funds	10		20,967		10,346
Restricted Funds	10		-		-
Total Charity Funds			<u><u>20,967</u></u>		<u><u>10,346</u></u>

The note on pages 4 - 6 form part of these accounts.

The financial statements were approved by the Trustee Board on 28/02/2021
and signed on its behalf by :- **REBECCA DAVIES**

Rebecca Davies

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2020

1. Accounting policies

1.1. Accounting convention

The financial statements have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

The Trustees have considered going concern and consider that there are no material uncertainties regarding going concern.

1.2. Taxation

Cylch Meithrin Evan James, being a registered charity, does not attract income tax on its incoming resources.

1.3. Income & Endowments

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

Donations are recognised when the charity has been notified in writing of both the amount and settlement date.

Distribution Income is taken into account on the date paid into the charities bank account.

1.4. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Trustees.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions. The charity received no restricted funding during the year.

1.5. 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 settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis.

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2020

1.6. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Fixtures, fittings and equipment 20% per annum on a reducing balance basis

1.7. Pensions

The pension costs charged in the financial statements represent the contribution payable by the charity during the year.

The regular cost of providing retirement pensions and related benefits is charged to the profit and loss account over the employees' service lives on the basis of a constant percentage of earnings.

				Year ended	Period ended
				£	£
2. Operating profit					
Net incoming resources is stated after charging:					
Depreciation and other amounts written off tangible assets				143	177
Independent Examiners' remuneration				900	900
				<u> </u>	<u> </u>
3. Total resources expended	Basis of Allocation	Charity Operating Costs	Governance	Total year to 31/08/20	Total period to 31/08/19
		£	£	£	£
Costs directly allocated to activities					
Wages and salaries	Direct	58,923	-	58,923	21,087
Educational Resources	Direct	7,342	-	7,342	3,776
Rent payable	Direct	2,862	-	2,862	2,438
		<u>69,127</u>	<u>-</u>	<u>69,127</u>	<u>27,301</u>
Support costs allocated to activities					
Administration costs	Direct	1,671	-	1,671	949
Accountancy	Direct	-	900	900	900
Payroll Costs	Direct	-	635	635	218
Donations	Direct	-	-	-	215
Depreciation	Direct	143	-	143	177
		<u>1,814</u>	<u>1,535</u>	<u>3,349</u>	<u>2,459</u>
		<u>70,941</u>	<u>1,535</u>	<u>72,476</u>	<u>29,760</u>

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2020

4. Staff Costs	Total year to 31/08/20 £	Total period to 31/08/19 £
Staff costs during the Year comprised of the following:		
Staff Salaries and Expenses	57,541	21,069
Pension Contributions	1,382	18
	<u>58,923</u>	<u>21,087</u>

The average number of employees during the Year amounted to 5 (2019 :4), and can be analysed as follows:

Childcare workers	5	5
	<u>5</u>	<u>5</u>

No employee was paid £60,000 or more during the Year.(2019 :nil)

The Trustees received no remuneration or benefits in connection with the performance of their duties.

5. Property, plant and equipment	Fixtures, fittings and Equipment £	Total £
Cost		
At 1 September 2019	887	887
At 31 August 2020	<u>887</u>	<u>887</u>
Depreciation		
At 1 September 2019	177	177
Charge for the year	143	143
At 31 August 2020	<u>320</u>	<u>320</u>
Net book values		
At 31 August 2020	<u>567</u>	<u>567</u>
At 1 September 2019	<u>710</u>	<u>710</u>

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2020

6. Debtors

	£	£
Donations	-	1,000
	<u>-</u>	<u>1,000</u>
	<u>-</u>	<u>1,000</u>

7. Creditors: amounts falling due within one year

	£	£
Accruals	4,660	1,637
	<u>4,660</u>	<u>1,637</u>
	<u>4,660</u>	<u>1,637</u>

8. Reserves

	Profit and loss account £	Total £
At 1 September 2019	10,346	10,346
Profit for the year	10,621	10,621
	<u>20,967</u>	<u>20,967</u>
At 31 August 2020	<u>20,967</u>	<u>20,967</u>

9. Related Party Transactions

Eleri Griffiths is a Trustee of both Cylch Meithrin Evan James and Mudiad Meithrin. Cylch Meithrin Evan James donated Mudiad Meithrin £0 (LY: £215) during the year.

10. Unrestricted/Restricted Funds

	At 01/09/19 £	Incoming Resources £	Outgoing Resources £	Transfers	At 31/08/20 £
Unrestricted Funds	10,346	83,097	(72,476)		20,967
	<u>10,346</u>	<u>83,097</u>	<u>(72,476)</u>	<u>-</u>	<u>20,967</u>

The charity did not hold any restricted or endowment funds during the Year.

Cylch Meithrin Evan James

Notes to the financial statements for the year ended 31 August 2020

11. Analysis of Net Assets between Funds

	Unrestricted	Total
	£	£
Tangible Fixed Assets	567	567
Current Assets	25,060	25,060
Current Liabilities	(4,660)	(4,660)
	<u>20,967</u>	<u>20,967</u>