

MENTER IAITH BRO MORGANNWG

England & Wales · Charity number 1179555

Details

Status	Registered
Legal form	Charitable company
Company number	08867706
Registered	2018-08-14
Register	View on the Charity Commission register

Contact

Address	Yr Hen Lyfrgell Heol y Drindod Yr Ais Caerdydd CF10 1BH
Phone	02920689888
Email	heulyn@menterbromorgannwg.cymru
Website	www.menterbromorgannwg.cymru

Activities

Objects: TO FURTHER THE COMMUNITY'S EDUCATION, THE ARTS AND GENERAL KNOWLEDGE BY PROMOTING THE WELSH LANGUAGE

Activities: MAE MENTER IAITH BRO MORGANNWG YN HYRWYDDO'R GYMRAEG DRWY DDARPARU GWASANAETHAU CHWARAE AGORED, DARPARIAETH I DEULUOEDD, DARPARIAETH GOFAL A CHLYBIAU I BLANT, RHAGLEN HYFFORDDIANT A CHYRSIAU OEDOLION, GWEITHGAREDDAU CYMDEITHASOL, GWEITHGAREDDAU I DDYSGWYR A HYBU'R DEFNYDD O'R GYMRAEG YN Y SIR.

Classification

- **How:** Provides Services
- **What:** Education/training
- **Who:** Children/young People, The General Public/mankind

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£138,590	£138,228	-	-
2024-03-31	£137,120	£153,137	-	-
2023-03-31	£158,574	£157,598	-	-
2022-03-31	£124,975	£97,182	-	-
2021-03-31	£93,070	£76,644	-	-

Trustees

Name	Role	Appointed
ANNA LOUISE BROWN		2019-11-18
GERAINT ROBERT SCOTT		2019-11-18
Gethin Edwards		2020-11-25
Heulyn Eirian Rees		2021-11-23
LLINOS WYN GAPPER		2019-11-18
Lisa Kondova		2024-12-04
Lowri Wyn Jones		2025-05-20
Nia Mon		2024-12-04
Sandy Clubb		2024-12-04

Accounts

REGISTERED COMPANY NUMBER: 08867706 (England and Wales)
REGISTERED CHARITY NUMBER: 1179555

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31ST MARCH 2025
FOR
MENTER IAITH BRO MORGANNWG**

Carston ETL
Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

MENTER IAITH BRO MORGANNWG

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

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14
Detailed Statement of Financial Activities	15

MENTER IAITH BRO MORGANNWG
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st 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

The object of the charity is to boost community education and general information by promoting the Welsh language.

AMBITION

The Welsh language becoming a central part of life in the Vale of Glamorgan.

MISSION STATEMENT

To promote and expand the social use of the Welsh language in the Vale of Glamorgan.

Menter iaith Bro Morgannwg supports the Welsh Government's vision of one million Welsh speakers by 2050 and the Vale of Glamorgan Council's strategy of increasing the number of speakers.

Our work supports the Well-being of Future Generations (Wales) Act 2015 in creating a Wales that we all want to live in, now and in the future. Central to our ambition is to see the Vale of Glamorgan as a place of vibrant culture in which the Welsh language thrives together with a society that promotes and protects our culture, heritage and language.

Each one of us, as partners, funders, stakeholders, volunteers and citizens of the Vale, has an important contribution to make in achieving this.

STRATEGIC AIMS

- Creating opportunities to use Welsh in our communities.
- Increasing awareness and improving attitudes towards the Welsh language.
- Increasing confidence to use the Welsh language socially.
- Developing employment and training opportunities for young people and adults through the medium of Welsh.
- Organising a festival to celebrate the Welsh language and culture.
- Ensuring that Menter iaith Bro Morgannwg has an effective digital platform.
- Working in partnership with various bodies and organisations.

Action areas

Menter iaith Bro Morgannwg will be active in the areas associated with the Vale of Glamorgan Council's Local Strategies and the National Strategies of the Welsh Government.

- Strategy Area 1 THE FAMILY
- Strategy Area 2 CHILDREN AND YOUNG PEOPLE
- Strategy Area 3 THE COMMUNITY
- Strategy Area 4 ADULTS
- Strategy Area 5 GWYL FACH Y FRO

Key performance indicators

Menter iaith Bro Morgannwg's Board has agreed on a number of Key Performance Indicators which will help us to understand to what degree we are succeeding in fulfilling our objectives. We continue to monitor and scrutinise progress by collecting and reviewing data regularly on the numbers attending/participating in activities under Menter iaith Bro Morgannwg's administration.

Public benefit

The trustees have had due regard to the Charity Commissions guidance on public benefit.

The entire work of Menter iaith Bro Morgannwg is designed for the benefit of the public. The principal object is to promote the use of the Welsh language in the Vale of Glamorgan. This is done by arranging and promoting activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialise and enjoy themselves in a friendly environment, whilst increasing the use of the Welsh language. The service is widely publicised and new people encouraged to take part. There is an increasing demand for the provision from the public in all parts of the county.

Some of the activities are free and when there is a need to charge the costs are kept as low as possible to encourage community engagement.

MENTER IAITH BRO MORGANNWG
REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31ST MARCH 2025

OBJECTIVES AND ACTIVITIES

Volunteers

Thanks go to the army of volunteers who serve on Menter Iaith Bro Morgannwg Board and who work on our numerous projects.

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Menter Iaith Bro Morgannwg provides a wide range of services through the medium of Welsh across The Vale of Glamorgan. An outline of the work can be seen on Menter Iaith Bro Morgannwg's website www.menterbromorgannwg.cymru

We succeeded in receiving funding from The Vale of Glamorgan Council through the Framework agreement. We also received funding towards our services from the Welsh Government, the Arts Council of Wales and Barry Town Council.

The main part of our provision is the delivery of activities targeted at young families and children of Primary school age. These include a series of weekly storytelling sessions for pre-school children. Also our efforts are focused on delivering open access play sessions across the Vale during holiday periods.

A critical element for us is to ensure that people of all ages have opportunities to use their Welsh on a social level, outside the classroom/work, as well as a chance to develop new skills, meet new people and enjoy new experiences.

Much of our focus in 2024/25 has focused on providing opportunities for Welsh learners to utilise and practice their language skills outside the classroom. This has included the opportunity for learners to attend gigs and activities free of charge through the support of Barry Town Council.

As a result of the difficult financial situation changes were made to the staff structure during the year to reflect the need to make some cost savings. This saw the hours of the Development Officer reduced and a contractual agreement for sports delivery with the Urdd not renewed.

FINANCIAL REVIEW

Financial position

The charity had income for the year of £138,590 (2024: £137,131) and expenditure of £138,228 (2024: £153,140) which resulted in a net income position of £362 (2024: loss £16,019).

At 31 March 2025, there was cash at bank of £12,432 and net assets of £34,647.

Principal funding sources

Menter Iaith Bro Morgannwg is grateful to the Welsh Government, The Vale of Glamorgan Council and other sponsors for their continued financial support to Menter Iaith Bro Morgannwg's activities. Details can be seen in the notes to the accounts.

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission and have adopted the following policies:
The need for a reserve funds is:

- a) To have money to earmark for special projects in order to develop them or realise them before funding is received and/or due to a funding lag at the beginning of a new financial year;
- b) To ensure that money is available for administration and support costs which enable the charity to operate especially during periods of uncertainty e.g. COVID-19 pandemic that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year.

The current policy of the trustees is the financial reserve should equate to £18,000 to £25,000.

Currently the charity has £34,647 free reserves and the trustees are working to maintain the reserve level in line with the policy.

MENTER IAITH BRO MORGANNWG

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

FUTURE PLANS

The Board and staff at Menter iaith Bro Morgannwg have worked tirelessly throughout, collaborating with colleagues from other organisations across Wales to ensure that Welsh language social opportunities have continued to be delivered and enjoyed. We will continue to develop the engagement provision for older learners through d funding from the Heritage Lottery.

Menter iaith Bro Morgannwg is committed to ensuring that our work continues to reflect the needs of the diverse Welsh communities right across We will need to continue to challenge areas of expenditure in order to drive down costs as well as looking for new sources of income.

We have been realistic in recognising that we face a challenging economic period going forward, but by continuing to innovate, working collaboratively with partners from the third sector, the public sector and the private sector we are confident that we can continue to fulfil the objectives in our Corporate Plan (2022-25) and that our services have a positive impact on the Welsh language in The Vale of Glamorgan, including:

- Creating opportunities to use Welsh in our communities
- Increasing awareness and improving attitudes towards the Welsh language
- Increasing confidence to use the Welsh language socially
- Developing employment and training opportunities for young people and adults through the medium of Welsh
- Organising a festival to celebrate the Welsh language and culture
- Ensuring that Menter Bro Morgannwg has an effective digital platform
- Working in partnership with various bodies and organisations

By concentrating on these main priorities Menter iaith Bro Morgannwg will play a key role in the work of promoting the Welsh language in The Vale and will support the delivery and signposting of the main strategic priorities of the Welsh Government of reaching a million Welsh speakers by 2050, and The Vale of Glamorgan Council's strategy of increasing the number of Welsh speakers.

Moving forwards, we aim to further develop Gwyl Fach y Fro as a celebration of the Welsh language and culture in the Vale. We will also continue to offer opportunities through our digital offer for adults. The primary focus will remain on the delivery for children, thus creating social opportunities in Welsh outside the school day and we will work closely with other organisations in order empower others in their commitment to the Welsh language.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Board of Trustees are elected on an annual basis by the members of the charitable company at the Annual General Meeting. Invitations for nominations of new trustees are sent to all members with notice of the proposed Annual General Meeting, and nominations are accepted up to seven days before the date of the meeting. Proposed trustees are required to be nominated by two different members of the charitable company before their nomination can be considered.

Organisational structure

Menter iaith Bro Morgannwg's Chief Executive is responsible for the day to day running of the organisation and all staff and financial needs of the organisation. The Board meets up to 5 times per year and the CEO attends all meetings and presents a written and formal presentation of the service delivery of the organisation to date. Every aspect of governance and finance are discussed during every board meeting.

Policies and procedures for the induction and training of new trustees

We recognise that the work that trustees do is invaluable to the organisation, and that good governance is a vital part of how we as an organisation operate and are held accountable for what we do. Menter iaith Bro Morgannwg currently holds a third sector Trusted Charity quality assurance mark and we will look to renew this in the next financial year. This programme will provide the structure and framework to ensure that Trustees are provided with the support and leadership that they need in order to conduct their duties as Trustees to the best of their abilities and that induction and training is at the forefront of our support to them.

Key management remuneration

This is discussed within the Personnel sub-committee that meet once per year to discuss and make decisions on any remuneration issues within the organisation. The Chair and Company Secretary/CEO are key members of this committee.

MENTER IAITH BRO MORGANNWG

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

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08867706 (England and Wales)

Registered Charity number
1179555

Registered office
Yr Hen Lyfrgell
Trinity Street
Cardiff
CF10 1BH

Trustees

A L Brown
S Clubb (appointed 4/12/2024)
R W Dafydd (resigned 4/12/2024)
G Edwards
L W Gapper
D L Griffith (resigned 4/12/2024)
L G Grigg (resigned 4/12/2024)
G P Huws (resigned 4/12/2024)
L W Jones (appointed 20/5/2025)
L J Kondova (appointed 4/12/2024)
N Mon (appointed 4/12/2024)
G R Scott

Company Secretary
Ms H Rees

Independent Examiner
Carston ETL
Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Approved by order of the board of trustees on 03.12.25 and signed on its behalf by:



.....
A L Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH BRO MORGANNWG**

Independent examiner's report to the trustees of Menter iaith Bro Morgannwg ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Farzana Ahmed FCCA

Carston ETL
Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 04/12/2025.....

MENTER IAITH BRO MORGANNWG
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	56,154	72,238	128,392	128,059
Charitable activities	4				
Enhancement of community education and general information by promoting Welsh language		10,198	-	10,198	9,062
Total		<u>66,352</u>	<u>72,238</u>	<u>138,590</u>	<u>137,121</u>
EXPENDITURE ON					
Charitable activities	5				
Enhancement of community education and general information by promoting Welsh language		65,990	72,238	138,228	153,140
NET INCOME/(EXPENDITURE)		362	-	362	(16,019)
RECONCILIATION OF FUNDS					
Total funds brought forward		34,285	-	34,285	50,304
TOTAL FUNDS CARRIED FORWARD		<u>34,647</u>	<u>-</u>	<u>34,647</u>	<u>34,285</u>

The notes form part of these financial statements

MENTER IAITH BRO MORGANNWG

**BALANCE SHEET
31ST MARCH 2025**

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	11	-	-	-	95
CURRENT ASSETS					
Debtors	12	35,457	-	35,457	35,582
Cash at bank and in hand		<u>12,432</u>	<u>-</u>	<u>12,432</u>	<u>19,556</u>
		47,889	-	47,889	55,138
CREDITORS					
Amounts falling due within one year	13	(13,242)	-	(13,242)	(20,948)
		<u>34,647</u>	<u>-</u>	<u>34,647</u>	<u>34,190</u>
NET CURRENT ASSETS					
		34,647	-	34,647	34,285
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>34,647</u>	<u>-</u>	<u>34,647</u>	<u>34,285</u>
NET ASSETS/(LIABILITIES)					
		<u>34,647</u>	<u>-</u>	<u>34,647</u>	<u>34,285</u>
FUNDS	14				
Unrestricted funds				34,647	34,285
TOTAL FUNDS				<u>34,647</u>	<u>34,285</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31st March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31st March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 03.12.25 and were signed on its behalf by:


..... A Blom
Trustee

The notes form part of these financial statements

MENTER IAITH BRO MORGANNWG

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

1. STATUTORY INFORMATION

Menter iaith Morgannwg is a registered charity and private company limited by guarantee, with no share capital. It is incorporated in Wales in the United Kingdom. The registered office is Yr Hen Lyfrgell, Trinity Street, Cardiff, Wales, CF10 1BH.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is to create opportunities for Welsh speakers to use the language by supporting the present Welsh language activities and to encourage and promote a community ownership of the Welsh language.

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

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, 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 Companies Act 2006. 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.

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities includes Income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

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. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates to.

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.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Tangible fixed assets

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

Computer equipment - 25% straight line on cost

MENTER IAITH BRO MORGANNWG

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

2. ACCOUNTING POLICIES - continued

Taxation

The charity is exempt from corporation 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.

Going concern

The charity has made a surplus of £362 during the year following a cost cutting exercise in the previous year. The current level of reserves, would allow the charity to continue for at least 12 months from the date of approval of these financial statements, as a result the trustees are satisfied that the financial statements should be prepared on a going concern basis.

3. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	5,862	672
Grants	<u>122,530</u>	<u>127,387</u>
	<u>128,392</u>	<u>128,059</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Llywodraeth Cymru - Grant Adran Cymraeg 2050	60,000	60,000
Cyngor Celfyddydau Cymru - Gwyl Fach Y Fro	15,000	14,747
Cyngor Bro Morgannwg - Grant Fframwaith Cymraeg	34,680	36,360
Cronfa Gymunedol y Loteri Genedlaethol - GYyF	8,350	10,000
Mentrau Iaith Cymru	-	780
Cyngor Tref Y Barri	1,000	3,000
Cyngor Bro Morgannwg - Grant Gwyliau	-	2,500
Grant Addysg Oedolion - Lluosi	3,000	-
Grant Cwis y Dysgwyr	<u>500</u>	<u>-</u>
	<u>122,530</u>	<u>127,387</u>

MENTER IAITH BRO MORGANNWG

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

4. INCOME FROM CHARITABLE ACTIVITIES

	2025	2024
	£	£
Fee Income	<u>10,198</u>	<u>9,062</u>

The only charitable activity is the enhancement of community education and general information by promoting the Welsh Language

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Enhancement of community education and general information by promoting Welsh language	<u>120,573</u>	<u>17,655</u>	<u>138,228</u>

6. SUPPORT COSTS

	2025	2024
Rent		
Telephone and internet	2,140	2,140
Storage costs	360	360
Subscriptions	2,970	2,970
Printing, postage and stationery	1,000	1,039
Advertising	32	164
Insurance	951	1,090
Travel and subsistence	1,803	1,500
Legal and professional costs	1,957	2,144
Independent examination fees	524	1,410
Computer and software	3,000	1,800
	2,851	-
Total support costs	<u>17,657</u>	<u>14,617</u>

7. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025	2024
	£	£
Depreciation - owned assets	<u>95</u>	<u>190</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2025 (2024 - £28).

MENTER IAITH BRO MORGANNWG
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

9. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	<u>60,745</u>	<u>59,882</u>
	<u>60,745</u>	<u>59,882</u>

Staff costs relate to amounts recharged by Menter Caerdydd.

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,073	73,986	128,059
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	<u>9,062</u>	<u>-</u>	<u>9,062</u>
Total	<u>63,135</u>	<u>73,986</u>	<u>137,121</u>
EXPENDITURE ON			
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	<u>79,154</u>	<u>73,986</u>	<u>153,140</u>
NET INCOME/(EXPENDITURE)	(16,019)	-	(16,019)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>50,304</u>	<u>-</u>	<u>50,304</u>
TOTAL FUNDS CARRIED FORWARD	<u>34,285</u>	<u>-</u>	<u>34,285</u>

MENTER IAITH BRO MORGANNWG
NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31ST MARCH 2025

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1st April 2024 and 31st March 2025	<u>760</u>
DEPRECIATION	
At 1st April 2024	
Charge for year	665
	<u>95</u>
At 31st March 2025	<u>760</u>
NET BOOK VALUE	
At 31st March 2025	<u>-</u>
At 31st March 2024	<u>95</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	19,993	20,168
Other debtors	592	226
Accruals	-	2,500
Prepayments	<u>14,872</u>	<u>12,688</u>
	<u>35,457</u>	<u>35,582</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,742	4,319
Other creditors	7,000	2,236
Accruals and deferred income	<u>3,500</u>	<u>14,393</u>
	<u>13,242</u>	<u>20,948</u>

14. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
Unrestricted funds			
General fund	34,285	362	34,647
	<u>34,285</u>	<u>362</u>	<u>34,647</u>
TOTAL FUNDS	<u>34,285</u>	<u>362</u>	<u>34,647</u>

MENTER IAITH BRO MORGANNWG

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

14. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	66,352	(65,990)	362
Restricted funds			
Welsh Framework	34,680	(34,680)	-
Gwyl Fach Y Fro	34,058	(34,058)	-
Cwis y Dysgwyr	500	(500)	-
Lluosi	3,000	(3,000)	-
	<u>72,238</u>	<u>(72,238)</u>	<u>-</u>
TOTAL FUNDS	<u>138,590</u>	<u>(138,228)</u>	<u>362</u>

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	50,304	(16,019)	34,285
	<u>50,304</u>	<u>(16,019)</u>	<u>34,285</u>
TOTAL FUNDS	<u>50,304</u>	<u>(16,019)</u>	<u>34,285</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	63,135	(79,154)	(16,019)
Restricted funds			
Welsh Framework	36,360	(36,360)	-
Gwyl Fach Y Fro	32,126	(32,126)	-
Summer Gigs	5,500	(5,500)	-
	<u>73,986</u>	<u>(73,986)</u>	<u>-</u>
TOTAL FUNDS	<u>137,121</u>	<u>(153,140)</u>	<u>(16,019)</u>

Restricted Funds

Welsh Framework - funding was received from the Vale of Glamorgan Council to provide Welsh language services across the Vale.

Gwyl Fach F Fro - funding was received from Arts Council of Wales, Welsh Government and the National Lottery Community Fund towards the Gwyl Fach Y Fro Festival.

MENTER IAITH BRO MORGANNWG

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

14. MOVEMENT IN FUNDS - continued

Prior year only:

Summer Gigs - funding received from Barry Town Council and the Vale of Glamorgan Council in relation to gigs held around Barry during the summer.

15. RELATED PARTY DISCLOSURES

There were no related party transactions requiring disclosure for the year ended 31 March 2025 or for the year ended 31 March 2024.

MENTER IAITH BRO MORGANNWG
DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31ST MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations		
Grants	5,862	672
	<u>122,590</u>	<u>127,387</u>
Charitable activities	128,392	128,059
Fee Income		
	<u>10,198</u>	<u>9,062</u>
Total incoming resources	138,590	137,121
EXPENDITURE		
Charitable activities		
Wages		
Activities	60,745	59,882
Play Scheme	3,509	15,138
Gwyl Fach Y Fro / Gigs	3,091	2,639
Play Clubs	53,133	57,531
Depreciation of tangible fixed assets	-	3,139
	<u>95</u>	<u>190</u>
	120,573	138,519
Support costs		
Management		
Advertising		
	951	1,090
Finance		
Bank charges		
	68	100
Other		
Management & Administration		
	<u>16,636</u>	<u>13,431</u>
Total resources expended	138,228	153,140
Net income/(expenditure)	<u>362</u>	<u>(16,019)</u>

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 08867706 (England and Wales)
REGISTERED CHARITY NUMBER: 1179555

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
MENTER IAITH BRO MORGANNWG

MHA
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, 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 aims

The object of the charity is to boost community education and general information by promoting the Welsh language.

AMBITION

The Welsh language becoming a central part of life in the Vale of Glamorgan.

MISSION STATEMENT

To promote and expand the social use of the Welsh language in the Vale of Glamorgan.

Menter iaith Bro Morgannwg supports the Welsh Government's vision of one million Welsh speakers by 2050 and the Vale of Glamorgan Council's strategy of increasing the number of speakers.

Our work supports the Well-being of Future Generations (Wales) Act 2015 in creating a Wales that we all want to live in, now and in the future. Central to our ambition is to see the Vale of Glamorgan as a place of vibrant culture in which the Welsh language thrives together with a society that promotes and protects our culture, heritage and language.

Each one of us, as partners, funders, stakeholders, volunteers and citizens of the Vale, has an important contribution to make in achieving this.

STRATEGIC AIMS

- Creating opportunities to use Welsh in our communities.
- Increasing awareness and improving attitudes towards the Welsh language.
- Increasing confidence to use the Welsh language socially.
- Developing employment and training opportunities for young people and adults through the medium of Welsh.
- Organising a festival to celebrate the Welsh language and culture.
- Ensuring that Menter iaith Bro Morgannwg has an effective digital platform.
- Working in partnership with various bodies and organisations

Action areas

Menter iaith Bro Morgannwg will be active in the areas associated with the Vale of Glamorgan Council's Local Strategies and the National Strategies of the Welsh Government.

- Strategy Area 1 THE FAMILY
- Strategy Area 2 CHILDREN AND YOUNG PEOPLE
- Strategy Area 3 THE COMMUNITY
- Strategy Area 4 ADULTS
- Strategy Area 5 GWYL FACH Y FRO

Key performance indicators

Menter iaith Bro Morgannwg's Board has agreed on a number of Key Performance Indicators which will help us to understand to what degree we are succeeding in fulfilling our objectives. We continue to monitor and scrutinise progress by collecting and reviewing data regularly on the numbers attending/participating in activities under Menter iaith Bro Morgannwg's administration.

Public benefit

The trustees have had due regard to the Charity Commissions guidance on public benefit.

The entire work of Menter iaith Bro Morgannwg is designed for the benefit of the public. The principal object is to promote the use of the Welsh language in the Vale of Glamorgan. This is done by arranging and promoting activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialise and enjoy themselves in a friendly environment, whilst increasing the use of the Welsh language. The service is widely publicised and new people encouraged to take part. There is an increasing demand for the provision from the public in all parts of the county.

Some of the activities are free and when there is a need to charge the costs are kept as low as possible to encourage community engagement.

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Volunteers

Thanks go to the army of volunteers who serve on Menter iaith Bro Morgannwg Board and who work on our numerous projects.

OBJECTIVES AND ACTIVITIES

Charitable activities

Menter iaith Bro Morgannwg provides a wide range of services through the medium of Welsh across The Vale of Glamorgan. An outline of the work can be seen on Menter iaith Bro Morgannwg's website www.menterbromorgannwg.cymru

We succeeded in receiving funding from The Vale of Glamorgan Council through the Framework agreement. We also received funding towards our services from the Welsh Government, the Arts Council of Wales and Barry Town Council.

Having held some most of our activities online during the Covid period we have continued to offer some activities online in recent years due to their popularity. These have included adult education courses and one-off talks.

The main part of our provision is the delivery of activities targeted at young families and children of Primary school age. These include a series of weekly storytelling sessions for pre-school children. Also our efforts are focused on delivering open access play sessions across the Vale during holiday periods.

A critical element for us is to ensure that people of all ages have opportunities to use their Welsh on a social level, outside the classroom/work, as well as a chance to develop new skills, meet new people and enjoy new experiences.

Again this year, the partnership between Menter iaith Bro Morgannwg and the Sports Department of Urdd Gobaith Cymru continued allowing us to offer a range of after school sports clubs for children.

FINANCIAL REVIEW

Financial position

The charity had income for the year of £137,120 and expenditure of £153,137 which resulted in a net deficit position of £16,017.

At 31 March 2024, there was cash at bank of £19,556 and net assets of £34,285. Menter iaith Bro Morgannwg has an overall creditor balance with Menter Caerdydd of £2,236, who will continue to support Menter iaith Bro Morgannwg.

Due to standstill grants and increased costs the charity is anticipating a further deficit in 2024/25. A cost cutting exercise has been undertaken, including a reduction to working hours. Options for additional fund raising are also being considered.

The current level of reserves, would allow the charity to continue for at least 12 months from the date of approval of these financial statements without any of the measures noted above, as a result the trustees are satisfied that the financial statements should be prepared on a going concern basis.

Principal funding sources

Menter iaith Bro Morgannwg is grateful to the Welsh Government, The Vale of Glamorgan Council and other sponsors for their continued financial support to Menter iaith Bro Morgannwg's activities. Details can be seen in the notes to the accounts.

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission and have adopted the following policies:

The need for a reserve funds is:

1. a) To have money to earmark for special projects in order to develop them or realise them before funding is received and/or due to a funding lag at the beginning of a new financial year;
- b) To ensure that money is available for administration and support costs which enable the charity to operate especially during periods of uncertainty that could have an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year.

The current policy of the trustees is the financial reserve should equate to £18,000 to £25,000.

Currently the charity has £34,190 free reserves and the trustees are working to maintain the reserve level in line with the policy.

FUTURE PLANS

The Board and staff at Menter iaith Bro Morgannwg have worked tirelessly throughout, collaborating with colleagues from other organisations across Wales to ensure that Welsh language social opportunities have continued to be delivered and enjoyed. We will continue to develop the engagement provision for older learners through d funding from the Heritage Lottery.

Menter iaith Bro Morgannwg is committed to ensuring that our work continues to reflect the needs of the diverse Welsh communities right across The Vale especially as we emerge from the pandemic. We will need to continue to challenge areas of expenditure in order to drive down costs as well as looking for new sources of income.

We have been realistic in recognising that we face a challenging economic period going forward, but by continuing to innovate, working collaboratively with partners from the third sector, the public sector and the private sector we are confident that we can continue to fulfil the objectives in our Corporate Plan (2022-25) and that our services have a positive impact on the Welsh language in The Vale of Glamorgan, including:

- Creating opportunities to use Welsh in our communities
- Increasing awareness and improving attitudes towards the Welsh language
- Increasing confidence to use the Welsh language socially
- Developing employment and training opportunities for young people and adults through the medium of Welsh
- Organising a festival to celebrate the Welsh language and culture
- Ensuring that Menter Bro Morgannwg has an effective digital platform
- Working in partnership with various bodies and organisations

By concentrating on these main priorities Menter iaith Bro Morgannwg will play a key role in the work of promoting the Welsh language in The Vale and will support the delivery and signposting of the main strategic priorities of the Welsh Government of reaching a million Welsh speakers by 2050, and The Vale of Glamorgan Council's strategy of increasing the number of Welsh speakers.

Moving forwards, we aim to further develop Gwyl Fach y Fro as a celebration of the Welsh language and culture in the Vale. We will also continue to offer opportunities through our digital offer for adults. The primary focus will remain on the delivery for children, thus creating social opportunities in Welsh outside the school day and we will work closely with other organisations in order empower others in their commitment to the Welsh language.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Board of Trustees are elected on an annual basis by the members of the charitable company at the Annual General Meeting. Invitations for nominations of new trustees are sent to all members with notice of the proposed Annual General Meeting, and nominations are accepted up to seven days before the date of the meeting. Proposed trustees are required to be nominated by two different members of the charitable company before their nomination can be considered.

Organisational structure

Menter iaith Bro Morgannwg's Chief Executive is responsible for the day to day running of the organisation and all staff and financial needs of the organisation. The Board meets up to 5 times per year and the CEO attends all meetings and presents a written and formal presentation of the service delivery of the organisation to date. Every aspect of governance and finance are discussed during every board meeting.

Policies and procedures for the induction and training of new trustees

We recognise that the work that trustees do is invaluable to the organisation, and that good governance is a vital part of how we as an organisation operate and are held accountable for what we do. Menter iaith Bro Morgannwg currently holds a third sector Trusted Charity quality assurance mark and we will look to renew this in the next financial year. This programme will provide the structure and framework to ensure that Trustees are provided with the support and leadership that they need in order to conduct their duties as Trustees to the best of their abilities and that induction and training is at the forefront of our support to them.

Key management remuneration

This is discussed within the Personnel sub-committee that meet once per year to discuss and make decisions on any remuneration issues within the organisation. The Chair and Company Secretary/CEO are key members of this committee.

MENTER IAITH BRO MORGANNWG

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08867706 (England and Wales)

Registered Charity number

1179555

Registered office

Yr Hen Lyfrgell
Trinity Street
Cardiff
County of Cardiff
CF10 1BH

Trustees

A L Brown
L W Gapper
D L Griffith
L G Grigg
G P Huws
G R Scott
R W Dafydd
G Edwards

Co-opted to the Board:

N Môn
S Clubb

Company Secretary

H Rees

Independent Examiner

Julia Mortimer FCCA
MHA (trading name of MacIntyre Hudson LLP)
Limited liability partnership in England & Wales
Registered number OC312313
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

Approved by order of the Board of Trustees on 04/12/2024..... and signed on its behalf by:



.....
A L Brown - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH BRO MORGANNWG**

Independent examiner's report to the trustees of Menter iaith Bro Morgannwg ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Julia Mortimer FCCA
MHA (trading name of MacIntyre Hudson LLP)
Limited liability partnership in England & Wales
Registered number OC312313
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

Date: 16 December 2024

MENTER IAITH BRO MORGANNWG

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	54,072	73,986	128,058	146,905
Charitable activities	4				
Enhancement of community education and general information by promoting Welsh language		<u>9,062</u>	<u>-</u>	<u>9,062</u>	<u>11,669</u>
Total		<u>63,134</u>	<u>73,986</u>	<u>137,120</u>	<u>158,574</u>
EXPENDITURE ON					
Charitable activities	5				
Enhancement of community education and general information by promoting Welsh language		<u>79,151</u>	<u>73,986</u>	<u>153,137</u>	<u>157,598</u>
NET INCOME/(EXPENDITURE)		(16,017)	-	(16,017)	976
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>50,302</u>	<u>-</u>	<u>50,302</u>	<u>49,326</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>34,285</u></u>	<u><u>-</u></u>	<u><u>34,285</u></u>	<u><u>50,302</u></u>

The notes form part of these financial statements

MENTER IAITH BRO MORGANNWG

**BALANCE SHEET
31 MARCH 2024**

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	11	95	-	95	285
CURRENT ASSETS					
Debtors	12	3,173	32,409	35,582	34,162
Cash at bank and in hand		<u>41,115</u>	<u>(21,559)</u>	<u>19,556</u>	<u>37,241</u>
		44,288	10,850	55,138	71,403
CREDITORS					
Amounts falling due within one year	13	(10,098)	(10,850)	(20,948)	(21,386)
NET CURRENT ASSETS		<u>34,190</u>	<u>-</u>	<u>34,190</u>	<u>50,017</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>34,285</u>	<u>-</u>	<u>34,285</u>	<u>50,302</u>
NET ASSETS		<u>34,285</u>	<u>-</u>	<u>34,285</u>	<u>50,302</u>
FUNDS	14				
Unrestricted funds				<u>34,285</u>	<u>50,302</u>
TOTAL FUNDS				<u>34,285</u>	<u>50,302</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 04/12/2024 and were signed on its behalf by:



A L Brown - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Menter iaith Bro Morgannwg is a registered charity and private company limited by guarantee, with no share capital. It is incorporated in Wales in the United Kingdom. The registered office is Yr Hen Lyfrgell, Trinity Street, Cardiff, Wales, CF10 1BH.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is to create opportunities for Welsh speakers to use the language by supporting the present Welsh language activities and to encourage and promote a community ownership of the Welsh language.

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

2. 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 S1A Update Bulletin 1) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There have been no material departures from the standard.

Preparation of the accounts on a going concern basis

Due to standstill grants and increased costs the charity is anticipating a further deficit in 2024/25. A cost cutting exercise has been undertaken, including a reduction to working hours. Options for additional fund raising are also being considered.

The current level of reserves, would allow the charity to continue for at least 12 months from the date of approval of these financial statements without any of the measures noted above, as a result the trustees are satisfied that the financial statements should be prepared on a going concern basis.

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

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. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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

2. ACCOUNTING POLICIES - continued

Expenditure

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.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Tangible fixed assets

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer equipment	- 25% straight line
--------------------	---------------------

Taxation

The charity is exempt from corporation 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

3. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	671	1,455
Grants	<u>127,387</u>	<u>145,450</u>
	<u>128,058</u>	<u>146,905</u>

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

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Llywodraeth Cymru – Grant Adran Cymraeg 2050	60,000	62,400
Cyngor Celfyddydau Cymru - Gwyl Fach Y Fro	14,747	10,000
Cyngor Bro Morgannwg – Grant Fframwaith Cymraeg	36,360	43,000
Cronfa Gymunedol y Loteri Genedlaethol - GFyF	10,000	10,000
Mentrau Iaith Cymru	780	17,300
Cyngor Bro Morgannwg – Haf o Hwyl	-	2,750
Cyngor Tref Y Barri	3,000	-
Cyngor Bro Morgannwg – Grant Gwyliau	2,500	-
	<u>127,387</u>	<u>145,450</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Fee income	<u>9,062</u>	<u>11,669</u>
	<u>9,062</u>	<u>11,669</u>

The only charitable activity is the enhancement of community education and general information by promoting the Welsh Language.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Enhancement of community education and general information by promoting Welsh language	<u>138,520</u>	<u>14,617</u>	<u>153,137</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2024	2023
	£	£
Staff costs	59,882	59,497
Activities	15,138	35,114
Play scheme	2,639	3,372
Gwyl Fach Y Fro/gigs	57,532	40,181
Play clubs	3,139	7,690
Depreciation	190	190
	<u>138,520</u>	<u>146,044</u>

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

7. SUPPORT COSTS

	2024
	£
Rent	2,140
Telephone and internet	360
Storage costs	2,970
Subscriptions	1,039
Printing, postage and stationery	164
Advertising	1,090
Insurance	1,500
Travel and subsistence	2,144
Legal and professional costs	1,410
Independent examination fees	<u>1,800</u>
Total support costs	<u>14,617</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation - owned assets	<u>190</u>	<u>190</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 or for the year ended 31 March 2023.

Trustees' expenses

Expenses were paid by the charity on behalf of one trustee during the year of £28 (2023 - Nil).

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

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,492	89,413	146,905
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	<u>11,669</u>	<u>-</u>	<u>11,669</u>
Total	<u>69,161</u>	<u>89,413</u>	<u>158,574</u>
EXPENDITURE ON			
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	<u>68,185</u>	<u>89,413</u>	<u>157,598</u>
NET INCOME	976	-	976
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>49,326</u>	<u>-</u>	<u>49,326</u>
TOTAL FUNDS CARRIED FORWARD	<u>50,302</u>	<u>-</u>	<u>50,302</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2023 and 31 March 2024	<u>760</u>
DEPRECIATION	
At 1 April 2023	475
Charge for year	<u>190</u>
At 31 March 2024	<u>665</u>
NET BOOK VALUE	
At 31 March 2024	<u>95</u>
At 31 March 2023	<u>285</u>

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

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade debtors	20,168	15,175
Other debtors	226	2,222
Accrued income	2,500	-
Prepayments	12,688	16,765
	<u>35,582</u>	<u>34,162</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023
	£	£
Trade creditors	4,319	4,577
Other creditors	2,236	-
Accruals and deferred income	14,393	16,809
	<u>20,948</u>	<u>21,386</u>

Included within accruals and deferred income above is the following deferred income:

	2024	2023
	£	£
Deferred income brought forward	10,000	10,000
Released to SOFA	(10,000)	(10,000)
Additional income deferred in the year	8,350	10,000
	<u>8,350</u>	<u>10,000</u>

The deferred income relates to funding received in advance of service delivery.

14. MOVEMENT IN FUNDS

	At 1/4/23	Net movement in funds	At 31/3/24
	£	£	£
Unrestricted funds			
General fund	50,302	(16,017)	34,285
	<u>50,302</u>	<u>(16,017)</u>	<u>34,285</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	63,134	(79,151)	(16,017)
Restricted funds			
Welsh Framework	36,360	(36,360)	-
Gwyl Fach Y Fro	32,126	(32,126)	-
Summer Gigs	5,500	(5,500)	-
	<u>73,986</u>	<u>(73,986)</u>	<u>-</u>
TOTAL FUNDS	<u>137,120</u>	<u>(153,137)</u>	<u>(16,017)</u>

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

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	49,326	976	50,302
TOTAL FUNDS	<u>49,326</u>	<u>976</u>	<u>50,302</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,161	(68,185)	976
Restricted funds			
Welsh Framework	43,000	(43,000)	-
Gwyl Fach Y Fro	28,163	(28,163)	-
Summer of Fun	<u>18,250</u>	<u>(18,250)</u>	-
	<u>89,413</u>	<u>(89,413)</u>	-
TOTAL FUNDS	<u>158,574</u>	<u>(157,598)</u>	<u>976</u>

Restricted funds

Welsh Framework - funding was received from the Vale of Glamorgan Council to provide Welsh language services across The Vale.

Gwyl Fach F Fro - funding was received from Arts Council of Wales, Welsh Government and The National Lottery Community Fund towards the Gwyl Fach Y Fro festival.

Summer Gigs - funding received from Barry Town Council and the Vale of Glamorgan Council in relation to gigs held around Barry during the summer.

Prior year only

Summer of Fun - funding was received from the Vale of Glamorgan Council and Mentrau Iaith Cymru to support the costs of the Summer of Fun activities.

15. RELATED PARTY DISCLOSURES

There were no related party transactions requiring disclosure for the year ended 31 March 2024 or for the year ended 31 March 2023.

Accounts

REGISTERED COMPANY NUMBER: 08867706 (England and Wales)
REGISTERED CHARITY NUMBER: 1179555

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
MENTER IAITH BRO MORGANNWG**

**MHA
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. 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 aims

The object of the charity is to boost community education and general information by promoting the Welsh language.

AMBITION

The Welsh language becoming a central part of life in the Vale of Glamorgan.

MISSION STATEMENT

To promote and expand the social use of the Welsh language in the Vale of Glamorgan.

Menter iaith Bro Morgannwg supports the Welsh Government's vision of one million Welsh speakers by 2050 and the Vale of Glamorgan Council's strategy of increasing the number of speakers.

Our work supports the Well-being of Future Generations (Wales) Act 2015 in creating a Wales that we all want to live in, now and in the future. Central to our ambition is to see the Vale of Glamorgan as a place of vibrant culture in which the Welsh language thrives together with a society that promotes and protects our culture, heritage and language.

Each one of us, as partners, funders, stakeholders, volunteers and citizens of the Vale, has an important contribution to make in achieving this.

STRATEGIC AIMS

- Creating opportunities to use Welsh in our communities.
- Increasing awareness and improving attitudes towards the Welsh language.
- Increasing confidence to use the Welsh language socially.
- Developing employment and training opportunities for young people and adults through the medium of Welsh.
- Organising a festival to celebrate the Welsh language and culture.
- Ensuring that Menter iaith Bro Morgannwg has an effective digital platform.
- Working in partnership with various bodies and organisations.

Action areas

Menter iaith Bro Morgannwg will be active in the areas associated with the Vale of Glamorgan Council's Local Strategies and the National Strategies of the Welsh Government.

- Strategy Area 1 THE FAMILY
- Strategy Area 2 CHILDREN AND YOUNG PEOPLE
- Strategy Area 3 THE COMMUNITY
- Strategy Area 4 ADULTS
- Strategy Area 5 GWYL FACH Y FRO

Key performance indicators

Menter iaith Bro Morgannwg's Board has agreed on a number of Key Performance Indicators which will help us to understand to what degree we are succeeding in fulfilling our objectives. We continue to monitor and scrutinise progress by collecting and reviewing data regularly on the numbers attending/participating in activities under Menter iaith Bro Morgannwg's administration.

Public benefit

The trustees have had due regard to the Charity Commissions guidance on public benefit.

The entire work of Menter iaith Bro Morgannwg is designed for the benefit of the public. The principal object is to promote the use of the Welsh language in the Vale of Glamorgan. This is done by arranging and promoting activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialise and enjoy themselves in a friendly environment, whilst increasing the use of the Welsh language. The service is widely publicised and new people encouraged to take part. There is an increasing demand for the provision from the public in all parts of the county.

Some of the activities are free and when there is a need to charge the costs are kept as low as possible to encourage community engagement.

Volunteers

Thanks go to the army of volunteers who serve on Menter iaith Bro Morgannwg Board and who work on our numerous projects.

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2023

OBJECTIVES AND ACTIVITIES

Charitable activities

Menter iaith Bro Morgannwg provides a wide range of services through the medium of Welsh across The Vale of Glamorgan. An outline of the work can be seen on Menter iaith Bro Morgannwg's website www.menterbromorgannwg.cymru

Following an almost two year period of adapting our provision due to the COVID-19 pandemic, 2022/23 saw us return to provision that was more in keeping with what we have done historically. However, some of the delivery elements introduced during the pandemic have remained such as some online classes and provision. Also, staff have continued to work in a core flexible manner and in this makes better use of staff time.

We succeeded in receiving funding from The Vale of Glamorgan Council through the Framework agreement. We also received funding towards our services from the Welsh Government and the Arts Council of Wales and the National Lottery. Following a two year absence our annual festival, Gwyl Fach y Fro, returned to the seafront on Barry Island in a more central position and attracted a record attendance in excess of 8,000. The festival was supported by every Welsh Language school in the Vale and a growing number of English medium schools.

We were delighted to receive additional post-covid funding from Welsh Government through the Vale of Glamorgan Council and Mentrau Iaith Cymru (Summer of Smiles) that allowed us to run a significant amount of activities for children and young people. These included art workshops, sporting opportunities and trips.

A critical element for us was to ensure that people of all ages had opportunities to use their Welsh on a social level, outside the classroom/work, as well as a chance to develop new skills, meet new people and enjoy new experiences.

Again this year, the partnership between Menter iaith Bro Morgannwg and the Sports Department of Urdd Gobaith Cymru continued as we continued to jointly fund football and netball sessions.

FINANCIAL REVIEW

Financial position

The charity had income for the year of £158,574 and expenditure of £157,598 which resulted in a net income position of £976.

At 31 March 2023, there was cash at bank of £37,241 and net assets of £50,302. The main creditor was Menter Caerdydd, who will continue to support Menter iaith Bro Morgannwg.

Principal funding sources

Menter iaith Bro Morgannwg is grateful to the Welsh Government, The Vale of Glamorgan Council and other sponsors for their continued financial support to Menter iaith Bro Morgannwg's activities. Details can be seen in the notes to the accounts.

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission and have adopted the following policies:

The need for a reserve funds is:

- a) To have money to earmark for special projects in order to develop them or realise them before funding is received and/or due to a funding lag at the beginning of a new financial year;
- b) To ensure that money is available for administration and support costs which enable the charity to operate especially during periods of uncertainty e.g. COVID-19 pandemic that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year.

The current policy of the trustees is the financial reserve should equate to £18,000 to £25,000.

Currently the charity has £50,017 free reserves and the trustees are working to maintain the reserve level in line with the policy.

FUTURE PLANS

We aim to continue to develop our relationship with the Local Authority and partner organisations within the Vale such as the Memo Theatre resulting in more Welsh language arts performances within the area. We will also continue to work closely with Learn Welsh the Vale to develop family engagement days and opportunities for Welsh learners to access Welsh language events and culture. However, some online provisions will remain as it has been well received by many and is a valuable resource especially with older learners in the winter months.

The Board and staff at Menter iaith Bro Morgannwg have worked tirelessly throughout, collaborating with colleagues from other organisations across Wales to ensure that Welsh language social opportunities have continued to be delivered and enjoyed. We will continue to develop the engagement provision for older learners through the funding acquired from the Heritage Lottery.

Menter iaith Bro Morgannwg is committed to ensuring that our work continues to reflect the needs of the diverse Welsh communities right across the Vale especially Welsh learners. We will need to continue to challenge areas of expenditure in order to drive down costs as well as looking for new sources of income.

We have been realistic in recognising that we face a challenging economic period going forward, but by continuing to innovate, working collaboratively with partners from the third sector, the public sector and the private sector we are confident that we can continue to fulfil the objectives in our Corporate Plan and that our services have a positive impact on the Welsh language in The Vale of Glamorgan, including:

- Creating opportunities to use Welsh in our communities
- Increasing awareness and improving attitudes towards the Welsh language
- Increasing confidence to use the Welsh language socially
- Developing employment and training opportunities for young people and adults through the medium of Welsh
- Organising a festival to celebrate the Welsh language and culture
- Ensuring that Menter Bro Morgannwg has an effective digital platform
- Working in partnership with various bodies and organisations

By concentrating on these main priorities Menter iaith Bro Morgannwg will play a key role in the work of promoting the Welsh language in The Vale and will support the delivery and signposting of the main strategic priorities of the Welsh Government of reaching a million Welsh speakers by 2050, and The Vale of Glamorgan Council's strategy of increasing the number of Welsh speakers by 2030.

Moving forwards, we will continue to engage a variety of funders, partner organisations and schools to ensure the promotion of the Welsh language within the Vale of Glamorgan.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Board of Trustees are elected on an annual basis by the members of the charitable company at the Annual General Meeting. Invitations for nominations of new trustees are sent to all members with notice of the proposed Annual General Meeting, and nominations are accepted up to seven days before the date of the meeting. Proposed trustees are required to be nominated by two different members of the charitable company before their nomination can be considered.

Organisational structure

Menter Iaith Bro Morgannwg's Chief Executive is responsible for the day to day running of the organisation and all staff and financial needs of the organisation. The Board meets up to 5 times per year and the CEO attends all meetings and presents a written and formal presentation of the service delivery of the organisation to date. Every aspect of governance and finance are discussed during every board meeting.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Policies and procedures for the induction and training of new trustees

We recognise that the work that trustees do is invaluable to the organisation, and that good governance is a vital part of how we as an organisation operate and are held accountable for what we do. Menter Iaith Bro Morgannwg is working towards the third sector Trusted Charity quality assurance mark. This programme will provide the structure and framework to ensure that Trustees are provided with the support and leadership that they need in order to conduct their duties as Trustees to the best of their abilities and that induction and training is at the forefront of our support to them.

MENTER IAITH BRO MORGANNWG

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Key management remuneration

This is discussed within the Personnel sub-committee that meet once per year to discuss and make decisions on any remuneration issues within the organisation. The Chair and Company Secretary/CEO are key members of this committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number
08867706 (England and Wales)

Registered Charity number
1179555

Registered office
Yr Hen Lyfrgell
Trinity Street
Cardiff
County of Cardiff
CF10 1BH

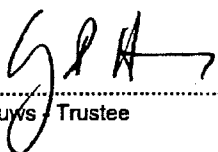
Trustees
A L Brown
L W Gapper
D L Griffith
L G Grigg
G P Huws
S E Jones (resigned 23/11/2022)
G R Scott
R W Dafydd
G Edwards
H E Rees
N Mon

Management committee
The management committee consists of the trustees and in addition:
E Palfrey
H E Cooper

Company Secretary
H Rees

Independent Examiner
Julia Mortimer FCCA
MHA
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

Approved by order of the Board of Trustees on 05.12.23 and signed on its behalf by:


.....
G P Huws - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH BRO MORGANNWG**

Independent examiner's report to the trustees of Menter iaith Bro Morgannwg ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

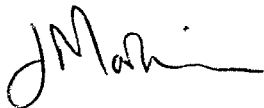
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.



Julia Mortimer FCCA
MHA (trading name of MacIntyre Hudson LLP,
a limited liability partnership in England & Wales
Registered number OC312313)
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Date: 11 December 2023

MENTER IAITH BRO MORGANNWG

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2023**

		Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	57,492	89,413	146,905	119,144
Charitable activities	4				
Enhancement of community education and general information by promoting Welsh language		<u>11,669</u>	<u>-</u>	<u>11,669</u>	<u>5,831</u>
Total		<u>69,161</u>	<u>89,413</u>	<u>158,574</u>	<u>124,975</u>
EXPENDITURE ON					
Charitable activities	5				
Enhancement of community education and general information by promoting Welsh language		<u>68,185</u>	<u>89,413</u>	<u>157,598</u>	<u>97,182</u>
NET INCOME		976	-	976	27,793
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>49,326</u>	<u>-</u>	<u>49,326</u>	<u>21,533</u>
TOTAL FUNDS CARRIED FORWARD		<u>50,302</u>	<u>-</u>	<u>50,302</u>	<u>49,326</u>

The notes form part of these financial statements

MENTER IAITH BRO MORGANNWG

**BALANCE SHEET
31 MARCH 2023**

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	11	285	-	285	475
CURRENT ASSETS					
Debtors	12	2,609	31,553	34,162	41,717
Cash at bank and in hand		<u>54,143</u>	<u>(16,902)</u>	<u>37,241</u>	<u>38,033</u>
		56,752	14,651	71,403	79,750
CREDITORS					
Amounts falling due within one year	13	(6,735)	(14,651)	(21,386)	(30,899)
NET CURRENT ASSETS		<u>50,017</u>	<u>-</u>	<u>50,017</u>	<u>48,851</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		50,302	-	50,302	49,326
NET ASSETS		<u>50,302</u>	<u>-</u>	<u>50,302</u>	<u>49,326</u>
FUNDS	14				
Unrestricted funds				50,302	49,326
TOTAL FUNDS				<u>50,302</u>	<u>49,326</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2023.

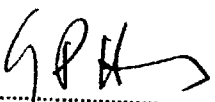
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 05.12.23 and were signed on its behalf by:


G/P Huws - Trustee

The notes form part of these financial statements

MENTER IAITH BRO MORGANNWG

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

1. STATUTORY INFORMATION

Menter iaith Bro Morgannwg is a registered charity and private company limited by guarantee, with no share capital. It is incorporated in Wales in the United Kingdom. The registered office is Yr Hen Lyfrgell, Trinity Street, Cardiff, Wales, CF10 1BH.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is to create opportunities for Welsh speakers to use the language by supporting the present Welsh language activities and to encourage and promote a community ownership of the Welsh language.

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

2. 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 S1A Update Bulletin 1) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There have been no material departures from the standard.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis, with the charity having confirmation in place from many of its funders up to 31 March 2024. In addition, the Charity continues to raise funds from Trusts and individuals, enabling a range of support programmes. The trustees are confident that Menter iaith Bro Morgannwg will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

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. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

2. ACCOUNTING POLICIES - continued

Expenditure

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.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Tangible fixed assets

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer equipment - 25% straight line

Taxation

The charity is exempt from corporation 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

3. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	1,455	1,098
Grants	<u>145,450</u>	<u>118,046</u>
	<u>146,905</u>	<u>119,144</u>

MENTER IAITH BRO MORGANNWG

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

3. DONATIONS AND LEGACIES - continued

Grants received, included in the above, are as follows:

	2023 £	2022 £
Welsh Government - Welsh Promotion	62,400	60,000
Arts Council of Wales - Gwyl Fach Y Fro	10,000	5,000
Vale of Glamorgan Council - Welsh Framework	43,000	44,254
The National Lottery Community Fund - Gwyl Fach Y Fro	10,000	-
Mentrau Iaith Cymru	17,300	-
Vale of Glamorgan Council - Winter of Wellbeing	-	1,160
Vale of Glamorgan Council - Summer of Smiles	-	7,338
Vale of Glamorgan Council - Summer of Fun	2,750	-
Other grants	-	294
	<u>145,450</u>	<u>118,046</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2023 £	2022 £
Fee income	<u>11,669</u>	<u>5,831</u>
	<u>11,669</u>	<u>5,831</u>

The only charitable activity is the enhancement of community education and general information by promoting the Welsh Language.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Enhancement of community education and general information by promoting Welsh language	<u>146,044</u>	<u>11,554</u>	<u>157,598</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2023 £	2022 £
Staff costs	59,497	47,593
Activities	35,114	13,354
Play scheme	3,372	5,226
Gwyl Fach Y Fro/gigs	40,181	11,271
Play clubs	7,690	10,436
Depreciation	<u>190</u>	<u>190</u>
	<u>146,044</u>	<u>88,070</u>

MENTER IAITH BRO MORGANNWG

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

7. SUPPORT COSTS

	2023
Rent	£
Telephone and internet	2,140
Storage costs	360
Subscriptions	407
Printing, postage and stationery	1,039
Advertising	299
Insurance	1,050
Travel and subsistence	940
Legal and professional costs	2,096
Independent examination fees	1,483
	<u>1,740</u>
Total support costs	<u>11,554</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2023	2022
Depreciation - owned assets	£	£
	<u>190</u>	<u>190</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 or for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 (2022 - £60 paid to one trustee).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	54,684	64,460	119,144
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	<u>5,831</u>	-	<u>5,831</u>
Total	<u>60,515</u>	<u>64,460</u>	<u>124,975</u>
EXPENDITURE ON			
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	<u>32,722</u>	<u>64,460</u>	<u>97,182</u>
NET INCOME	27,793	-	27,793
RECONCILIATION OF FUNDS			
Total funds brought forward	21,533	-	21,533
TOTAL FUNDS CARRIED FORWARD	<u>49,326</u>	-	<u>49,326</u>

MENTER IAITH BRO MORGANNWG

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2022 and 31 March 2023	<u>760</u>
DEPRECIATION	
At 1 April 2022	285
Charge for year	<u>190</u>
At 31 March 2023	<u>475</u>
NET BOOK VALUE	
At 31 March 2023	<u>285</u>
At 31 March 2022	<u>475</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade debtors	15,175	27,329
Other debtors	2,222	-
Prepayments	<u>16,765</u>	<u>14,388</u>
	<u>34,162</u>	<u>41,717</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Trade creditors	4,577	5,385
Other creditors	-	14,534
Accruals and deferred income	<u>16,809</u>	<u>10,980</u>
	<u>21,386</u>	<u>30,899</u>

Included within accruals and deferred income above is the following deferred income:

	2023 £	2022 £
Deferred income brought forward	10,000	6,715
Released to SOFA	(10,000)	(6,715)
Additional income deferred in the year	<u>10,000</u>	<u>10,000</u>
	<u>10,000</u>	<u>10,000</u>

The deferred income relates to funding received in advance of service delivery.

MENTER IAITH BRO MORGANNWG

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023**

14. MOVEMENT IN FUNDS

	At 1/4/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	49,326	976	50,302
TOTAL FUNDS	<u>49,326</u>	<u>976</u>	<u>50,302</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	69,161	(68,185)	976
Restricted funds			
Welsh Framework	43,000	(43,000)	-
Gwyl Fach Y Fro	28,163	(28,163)	-
Summer of Fun	18,250	(18,250)	-
TOTAL FUNDS	<u>89,413</u>	<u>(89,413)</u>	<u>-</u>
	<u>158,574</u>	<u>(157,598)</u>	<u>976</u>

Comparatives for movement in funds

	At 1/4/21 £	Net movement in funds £	At 31/3/22 £
Unrestricted funds			
General fund	21,533	27,793	49,326
TOTAL FUNDS	<u>21,533</u>	<u>27,793</u>	<u>49,326</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	60,515	(32,722)	27,793
Restricted funds			
Welsh Framework	44,254	(44,254)	-
Gwyl Fach Y Fro	11,708	(11,708)	-
Winter of Wellbeing/Summer of Smiles	8,498	(8,498)	-
TOTAL FUNDS	<u>64,460</u>	<u>(64,460)</u>	<u>-</u>
	<u>124,975</u>	<u>(97,182)</u>	<u>27,793</u>

14. MOVEMENT IN FUNDS - continued

Restricted funds

Welsh Framework - funding was received from the Vale of Glamorgan Council to provide Welsh language services across The Vale.

Gwyl Fach Y Fro - funding was received from Arts Council of Wales, Welsh Government and The National Lottery Community Fund towards the Gwyl Fach Y Fro festival.

Summer of Fun - funding was received from the Vale of Glamorgan Council and Mentrau Iaith Cymru to support the costs of the Summer of Fun activities.

Prior year only

Winter of Wellbeing/Summer of Smiles - funding was received from Cardiff County Council to provide activities for young people following the isolation experienced during the Covid pandemic.

15. RELATED PARTY DISCLOSURES

There were no related party transactions requiring disclosure for the year ended 31 March 2023 or for the year ended 31 March 2022.

Accounts

REGISTERED COMPANY NUMBER: 08867706 (England and Wales)
REGISTERED CHARITY NUMBER: 1179555

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
MENTER IAITH BRO MORGANNWG**

Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

	Page
Report of the Trustees	1 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6
Balance Sheet	7
Notes to the Financial Statements	8 to 14

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. 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 aims

The object of the charity is to boost community education and general information by promoting the Welsh language.

AMBITION

The Welsh language becoming a central part of life in the Vale of Glamorgan.

MISSION STATEMENT

To promote and expand the social use of the Welsh language in the Vale of Glamorgan.

Menter iaith Bro Morgannwg supports the Welsh Government's vision of one million Welsh speakers by 2050 and the Vale of Glamorgan Council's strategy of increasing the number of speakers.

Our work supports the Well-being of Future Generations (Wales) Act 2015 in creating a Wales that we all want to live in, now and in the future. Central to our ambition is to see the Vale of Glamorgan as a place of vibrant culture in which the Welsh language thrives together with a society that promotes and protects our culture, heritage and language.

Each one of us, as partners, funders, stakeholders, volunteers and citizens of the Vale, has an important contribution to make in achieving this.

STRATEGIC AIMS

- Creating opportunities to use Welsh in our communities.
- Increasing awareness and improving attitudes towards the Welsh language.
- Increasing confidence to use the Welsh language socially.
- Developing employment and training opportunities for young people and adults through the medium of Welsh.
- Organising a festival to celebrate the Welsh language and culture.
- Ensuring that Menter iaith Bro Morgannwg has an effective digital platform.
- Working in partnership with various bodies and organisations.

Action areas

Menter iaith Bro Morgannwg will be active in the areas associated with the Vale of Glamorgan Council's Local Strategies and the National Strategies of the Welsh Government.

- Strategy Area 1 THE FAMILY
- Strategy Area 2 CHILDREN AND YOUNG PEOPLE
- Strategy Area 3 THE COMMUNITY
- Strategy Area 4 ADULTS
- Strategy Area 5 GWYL FACH Y FRO

Key performance indicators

Menter iaith Bro Morgannwg's Board has agreed on a number of Key Performance Indicators which will help us to understand to what degree we are succeeding in fulfilling our objectives. We continue to monitor and scrutinise progress by collecting and reviewing data regularly on the numbers attending/participating in activities under Menter iaith Bro Morgannwg's administration.

Public benefit

The trustees have had due regard to the Charity Commissions guidance on public benefit.

The entire work of Menter iaith Bro Morgannwg is designed for the benefit of the public. The principal object is to promote the use of the Welsh language in the Vale of Glamorgan. This is done by arranging and promoting activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialise and enjoy themselves in a friendly environment, whilst increasing the use of the Welsh language. The service is widely publicised and new people encouraged to take part. There is an increasing demand for the provision from the public in all parts of the county.

Some of the activities are free and when there is a need to charge the costs are kept as low as possible to encourage community engagement.

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Volunteers

Thanks go to the army of volunteers who serve on Menter iaith Bro Morgannwg Board and who work on our numerous projects.

OBJECTIVES AND ACTIVITIES

Charitable activities

Menter iaith Bro Morgannwg provides a wide range of services through the medium of Welsh across The Vale of Glamorgan. An outline of the work can be seen on Menter iaith Bro Morgannwg's website www.menterbromorgannwg.cymru

Last year, despite the COVID-19 pandemic, Menter iaith Bro Morgannwg staff innovated and successfully provided some services online whilst trying to run some services face to face, and continued to find new ways to develop and deliver opportunities for people right across the county.

We succeeded in receiving funding from The Vale of Glamorgan Council through the Framework agreement. We also received funding towards our services from the Welsh Government and the Arts Council of Wales..

The Pandemic caused particular problems for activities such as our annual Festival. In 2021 we innovated to develop a festival that was broadcast online through the AM platform. This consisted of 5 pre-recorded bands at Barry Yacht Club and contributions from many local schools and groups that was broadcasted online.

Our core service had to change significantly during the year, with most activities being delivered digitally. This new approach drew in excellent attendance numbers as we diversified our programme of opportunities and were able to deliver to new audiences and offer support packages of digital workshops for local schools.

A critical element for us was to ensure that people of all ages had opportunities to use their Welsh on a social level, outside the classroom/work, as well as a chance to develop new skills, meet new people and enjoy new experiences.

Again this year, the partnership between Menter iaith Bro Morgannwg and the Sports Department of Urdd Gobaith Cymru continued.

FINANCIAL REVIEW

Financial position

The charity had income for the year of £124,975 and expenditure of £97,182 which resulted in a net income position of £27,793.

At 31 March 2022, there was cash at bank of £38,033 and net assets of £49,326. The main creditor was Menter Caerdydd, who will continue to support Menter iaith Bro Morgannwg.

Principal funding sources

Menter iaith Bro Morgannwg is grateful to the Welsh Government, The Vale of Glamorgan Council and other sponsors for their continued financial support to Menter iaith Bro Morgannwg's activities. Details can be seen in the notes to the accounts.

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission and have adopted the following policies:

The need for a reserve funds is:

1. a) To have money to earmark for special projects in order to develop them or realise them before funding is received and/or due to a funding lag at the beginning of a new financial year;
- b) To ensure that money is available for administration and support costs which enable the charity to operate especially during periods of uncertainty e.g. COVID-19 pandemic that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year.

The current policy of the trustees is the financial reserve should equate to £18,000 to £25,000.

Currently the charity has £48,851 free reserves, which is higher than in previous years as a result of the financial support that has been available throughout the pandemic, the trustees feel it is prudent to hold reserves at a higher level than normal due to the economic uncertainty prevalent at the current time.

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

FUTURE PLANS

The COVID-19 pandemic has dominated our lives since March 2020 and we were forced to make the unprecedented decision to change the way we delivered our offers and services. However, we have made significant strides during the years to move towards a more traditional delivery. However, some online provision will remain as it has been well received by many.

The Board and staff at Menter iaith Bro Morgannwg have worked tirelessly throughout, collaborating with colleagues from other organisations across Wales to ensure that Welsh language social opportunities have continued to be delivered and enjoyed. We will continue to develop the engagement provision for older learners through the newly acquired funding from the Heritage Lottery.

Menter iaith Bro Morgannwg is committed to ensuring that our work continues to reflect the needs of the diverse Welsh communities right across The Vale especially as we emerge from the pandemic. We will need to continue to challenge areas of expenditure in order to drive down costs as well as looking for new sources of income.

We have been realistic in recognising that we face a challenging economic period going forward, but by continuing to innovate, working collaboratively with partners from the third sector, the public sector and the private sector we are confident that we can continue to fulfil the objectives in our Corporate Plan (2019-22) and that our services have a positive impact on the Welsh language in The Vale of Glamorgan, including:

- Creating opportunities to use Welsh in our communities
- Increasing awareness and improving attitudes towards the Welsh language
- Increasing confidence to use the Welsh language socially
- Developing employment and training opportunities for young people and adults through the medium of Welsh
- Organising a festival to celebrate the Welsh language and culture
- Ensuring that Menter Bro Morgannwg has an effective digital platform
- Working in partnership with various bodies and organisations

By concentrating on these main priorities Menter iaith Bro Morgannwg will play a key role in the work of promoting the Welsh language in The Vale and will support the delivery and signposting of the main strategic priorities of the Welsh Government of reaching a million Welsh speakers by 2050, and The Vale of Glamorgan Council's strategy of increasing the number of Welsh speaker by 2022.

Moving forwards, much of our face to face offers have begun to return, although some of our digital offers continue to be delivered and enjoyed due to their popularity and keenness of some of our audience to remain online. We will adapt our offers online with the needs of our customers to ensure that there are opportunities for all that want to engage with our work to continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The Board of Trustees are elected on an annual basis by the members of the charitable company at the Annual General Meeting. Invitations for nominations of new trustees are sent to all members with notice of the proposed Annual General Meeting, and nominations are accepted up to seven days before the date of the meeting. Proposed trustees are required to be nominated by two different members of the charitable company before their nomination can be considered.

Organisational structure

Menter iaith Bro Morgannwg's Chief Executive is responsible for the day to day running of the organisation and all staff and financial needs of the organisation. The Board meets up to 5 times per year and the CEO attends all meetings and presents a written and formal presentation of the service delivery of the organisation to date. Every aspect of governance and finance are discussed during every board meeting.

MENTER IAITH BRO MORGANNWG

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Policies and procedures for the induction and training of new trustees

We recognise that the work that trustees do is invaluable to the organisation, and that good governance is a vital part of how we as an organisation operate and are held accountable for what we do. Menter iaith Bro Morgannwg is working towards the third sector Trusted Charity quality assurance mark. This programme will provide the structure and framework to ensure that Trustees are provided with the support and leadership that they need in order to conduct their duties as Trustees to the best of their abilities and that induction and training is at the forefront of our support to them.

Key management remuneration

This is discussed within the Personnel sub-committee that meet once per year to discuss and make decisions on any remuneration issues within the organisation. The Chair and Company Secretary/CEO are key members of this committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08867706 (England and Wales)

Registered Charity number

1179555

Registered office

Yr Hen Lyfrgell
Trinity Street
Cardiff
CF10 1BH

Trustees

A L Brown
L W Gapper
D L Griffith
L G Grigg
G P Huws
S E Jones
G R Scott
R W Dafydd
G Edwards

Resigned 23 November 2022

Management committee

The management committee consists of the trustees and in addition:

E Palfrey
H E Cooper

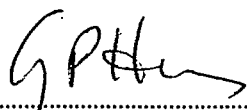
Company Secretary

H Rees

Independent Examiner

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
CF23 8RS

Approved by order of the Board of Trustees on 6/12/22..... and signed on its behalf by:


.....
G P Huws - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH BRO MORGANNWG**

Independent examiner's report to the trustees of Menter iaith Bro Morgannwg ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

7 December 2022

MENTER IAITH BRO MORGANNWG

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2022**

		Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	54,684	64,460	119,144	90,384
Charitable activities					
Enhancement of community education and general information by promoting Welsh language		<u>5,831</u>	<u>-</u>	<u>5,831</u>	<u>2,686</u>
Total		<u>60,515</u>	<u>64,460</u>	<u>124,975</u>	<u>93,070</u>
EXPENDITURE ON					
Charitable activities	5				
Enhancement of community education and general information by promoting Welsh language		<u>32,722</u> <u>27,793</u>	<u>64,460</u> <u>-</u>	<u>97,182</u> <u>27,793</u>	<u>76,644</u> <u>16,426</u>
NET INCOME		<u>27,793</u>	<u>-</u>	<u>27,793</u>	<u>16,426</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>21,533</u>	<u>-</u>	<u>21,533</u>	<u>5,107</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>49,326</u></u>	<u><u>-</u></u>	<u><u>49,326</u></u>	<u><u>21,533</u></u>

The notes form part of these financial statements

MENTER IAITH BRO MORGANNWG

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	11	475	-	475	665
CURRENT ASSETS					
Debtors	12	14,118	27,599	41,717	15,214
Cash at bank and in hand		<u>55,632</u>	<u>(17,599)</u>	<u>38,033</u>	<u>23,208</u>
		69,750	10,000	79,750	38,422
CREDITORS					
Amounts falling due within one year	13	(20,899)	(10,000)	(30,899)	(17,554)
NET CURRENT ASSETS		<u>48,851</u>	<u>-</u>	<u>48,851</u>	<u>20,868</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>49,326</u>	<u>-</u>	<u>49,326</u>	<u>21,533</u>
NET ASSETS		<u>49,326</u>	<u>-</u>	<u>49,326</u>	<u>21,533</u>
FUNDS	14				
Unrestricted funds				<u>49,326</u>	<u>21,533</u>
TOTAL FUNDS				<u>49,326</u>	<u>21,533</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

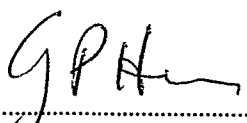
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on ~~6 December 2022~~ and were signed on its behalf by:


.....
G P Huws - Trustee

6/12/22

The notes form part of these financial statements

1. STATUTORY INFORMATION

Menter iaith Bro Morgannwg is a registered charity and private company limited by guarantee, with no share capital. It is incorporated in Wales in the United Kingdom. The registered office is Yr Hen Lyfrgell, Trinity Street, Cardiff, Wales, CF10 1BH.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is to create opportunities for Welsh speakers to use the language by supporting the present Welsh language activities and to encourage and promote a community ownership of the Welsh language.

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

2. 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 S1A Update Bulletin 1) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There have been no material departures from the standard.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis, with the charity having confirmation in place from many of its funders up to 31 March 2022. In addition, the Charity continues to raise funds from Trusts and individuals, enabling a range of support programmes. The trustees are confident that Menter iaith Bro Morgannwg will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

2. ACCOUNTING POLICIES - continued

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. Expenditure includes any VAT which can not be fully recovered and is reported as part of the expenditure to which it relates.

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.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Tangible fixed assets

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer equipment	- 25% straight line
--------------------	---------------------

Taxation

The charity is exempt from corporation 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

MENTER IAITH BRO MORGANNWG

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

3. DONATIONS AND LEGACIES

	2022	2021
	£	£
Donations	1,098	-
Grants	<u>118,046</u>	<u>90,384</u>
	<u>119,144</u>	<u>90,384</u>

Grants received, included in the above, are as follows:

	2022	2021
	£	£
Welsh Government - Welsh Promotion	60,000	60,000
Arts Council of Wales - Gwyl fach y fro	5,000	-
Vale of Glamorgan Council - Welsh Framework	44,254	21,946
Community Foundation Wales	-	2,000
Vale of Glamorgan Council - additional funding	-	2,000
Vale of Glamorgan Council - Grant Cyfleoedd Chwarae Cymru Gyfan	-	4,438
Vale of Glamorgan Council - Winter of Wellbeing	1,160	-
Vale of Glamorgan Council - Summer of Smiles	7,338	-
Other grants	294	-
	<u>118,046</u>	<u>90,384</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2022	2021
	£	£
Fee income	<u>5,831</u>	<u>2,686</u>
	<u>5,831</u>	<u>2,686</u>

The only charitable activity is the enhancement of community education and general information by promoting the Welsh Language.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Enhancement of community education and general information by promoting Welsh language	<u>88,070</u>	<u>9,112</u>	<u>97,182</u>

MENTER IAITH BRO MORGANNWG**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022****6. DIRECT COSTS OF CHARITABLE ACTIVITIES**

	2022	2021
	£	£
Staff costs	47,593	45,583
Activities	13,354	7,001
Play scheme	5,226	2,074
Gwyl/gigs fach y fro	11,271	9,729
Play clubs	10,436	4,454
Depreciation	190	95
	<u>88,070</u>	<u>68,936</u>

7. SUPPORT COSTS

	2022
	£
Rent	2,140
Telephone and internet	505
Training costs	78
Subscriptions	1,037
Advertising	675
Insurance	1,174
Travel and subsistence	1,260
Legal and professional costs	503
Independent examination fees	<u>1,740</u>
Total support costs	<u>9,112</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2022	2021
	£	£
Depreciation - owned assets	<u>190</u>	<u>95</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 or for the year ended 31 March 2021.

Trustees' expenses

Expenses were paid by the charity on behalf of one trustee during the year of £60 (2021 - £nil).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	57,292	33,092	90,384
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	<u>2,686</u>	<u>-</u>	<u>2,686</u>
Total	<u>59,978</u>	<u>33,092</u>	<u>93,070</u>
EXPENDITURE ON			
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	43,552	33,092	76,644
NET INCOME	43,552	33,092	76,644
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>5,107</u>	<u>-</u>	<u>5,107</u>
TOTAL FUNDS CARRIED FORWARD	<u>21,533</u>	<u>-</u>	<u>21,533</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
At 1 April 2021 and 31 March 2022	<u>760</u>
DEPRECIATION	
At 1 April 2021	95
Charge for year	<u>190</u>
At 31 March 2022	<u>285</u>
NET BOOK VALUE	
At 31 March 2022	<u>475</u>
At 31 March 2021	<u>665</u>

MENTER IAITH BRO MORGANNWG

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022**

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade debtors	27,329	10,576
Prepayments	14,388	4,638
	<u>41,717</u>	<u>15,214</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022	2021
	£	£
Trade creditors	5,385	166
Other creditors	14,534	9,719
Accruals and deferred income	10,980	7,669
	<u>30,899</u>	<u>17,554</u>

Included within accruals and deferred income above is the following deferred income:

	2022	2021
	£	£
Deferred income brought forward	6,715	1,098
Released to SOFA	(6,715)	(1,098)
Additional income deferred in the year	10,000	6,715
	<u>10,000</u>	<u>6,715</u>

The deferred income relates to funding received in advance of service delivery.

14. MOVEMENT IN FUNDS

	At 1/4/21	Net movement in funds	At 31/3/22
	£	£	£
Unrestricted funds			
General fund	21,533	27,793	49,326
	<u>21,533</u>	<u>27,793</u>	<u>49,326</u>
TOTAL FUNDS			
	<u>21,533</u>	<u>27,793</u>	<u>49,326</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	60,515	(32,722)	27,793
Restricted funds			
Welsh Framework	44,254	(44,254)	-
Gwyl fach y fro	11,708	(11,708)	-
Winter of Wellbeing/Summer of Smiles	8,498	(8,498)	-
	<u>64,460</u>	<u>(64,460)</u>	<u>-</u>
TOTAL FUNDS	<u>124,975</u>	<u>(97,182)</u>	<u>27,793</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	5,107	16,426	21,533
	<u>5,107</u>	<u>16,426</u>	<u>21,533</u>
TOTAL FUNDS	<u>5,107</u>	<u>16,426</u>	<u>21,533</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,978	(43,552)	16,426
Restricted funds			
Welsh Framework	21,946	(21,946)	-
Gwyl fach y fro	6,708	(6,708)	-
Bwrlwm	<u>4,438</u>	<u>(4,438)</u>	<u>-</u>
	<u>33,092</u>	<u>(33,092)</u>	<u>-</u>
TOTAL FUNDS	<u>93,070</u>	<u>(76,644)</u>	<u>16,426</u>

Restricted funds

Welsh Framework - Restricted funding from the Vale of Glamorgan Council to provide Welsh language services across The Vale.

Gwyl fach y fro- funding was received from Arts Council of Wales, Vale of Glamorgan Council, Penarth Town Council and Welsh Government towards the Gwyl fach y fro festival in June 2018.

Bwrlwm - Restricted funding from Vale of Glamorgan Council Play department to provide additional open access play opportunities across the county.

Winter of Wellbeing/Summer of Smiles - Restricted funding from the Vale of Glamorgan Council to provide activities for young people following the isolation experienced during the Covid pandemic.

15. RELATED PARTY DISCLOSURES

There were no related party transactions that required disclosure in the year ended 31 March 2022.

Accounts

REGISTERED COMPANY NUMBER: 08867706 (England and Wales)
REGISTERED CHARITY NUMBER: 1179555

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
MENTER IAITH BRO MORGANNWG**

**Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS**

	Page
Report of the Trustees	1 to 5
Independent Examiner's Report	6
Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 15

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. 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 aims

The object of the charity is to boost community education and general information by promoting the Welsh language.

AMBITION

The Welsh language becoming a central part of life in the Vale of Glamorgan.

MISSION STATEMENT

To promote and expand the social use of the Welsh language in the Vale of Glamorgan.

Menter iaith Bro Morgannwg supports the Welsh Government's vision of one million Welsh speakers by 2050 and the Vale of Glamorgan Council's strategy of increasing the number of speakers by 2021.

Our work supports the Well-being of Future Generations (Wales) Act 2015 in creating a Wales that we all want to live in, now and in the future. Central to our ambition is to see the Vale of Glamorgan as a place of vibrant culture in which the Welsh language thrives together with a society that promotes and protects our culture, heritage and language.

Each one of us, as partners, funders, stakeholders, volunteers and citizens of the Vale, has an important contribution to make in achieving this.

STRATEGIC AIMS

- Creating opportunities to use Welsh in our communities
- Increasing awareness and improving attitudes towards the Welsh language
- Increasing confidence to use the Welsh language socially
- Developing employment and training opportunities for young people and adults through the medium of Welsh
- Organising a festival to celebrate the Welsh language and culture
- Ensuring that Menter iaith Bro Morgannwg has an effective digital platform
- Working in partnership with various bodies and organisations

Action areas

Menter iaith Bro Morgannwg will be active in the areas associated with the Vale of Glamorgan Council's Local Strategies and the National Strategies of the Welsh Government.

- Strategy Area 1 THE FAMILY
- Strategy Area 2 CHILDREN AND YOUNG PEOPLE
- Strategy Area 3 THE COMMUNITY
- Strategy Area 4 ADULTS
- Strategy Area 5 GWYL FACH Y FRO

Key performance indicators

Menter iaith Bro Morgannwg's Board has agreed on a number of Key Performance Indicators which will help us to understand to what degree we are succeeding in fulfilling our objectives. We continue to monitor and scrutinise progress by collecting and reviewing data regularly on the numbers attending/participating in activities under Menter iaith Bro Morgannwg's administration.

Public benefit

The trustees have had due regard to the Charity Commissions guidance on public benefit.

The entire work of Menter iaith Bro Morgannwg is designed for the benefit of the public. The principal object is to promote the use of the Welsh language in the Vale of Glamorgan. This is done by arranging and promoting activities and events which are open to the public. The activities and events provide an opportunity for people of all ages to socialise and enjoy themselves in a friendly environment, whilst increasing the use of the Welsh language. The service is widely publicised and new people encouraged to take part. There is an increasing demand for the provision from the public in all parts of the county.

Some of the activities are free and when there is a need to charge the costs are kept as low as possible to encourage community engagement.

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

Volunteers

Thanks go to the army of volunteers who serve on Menter iaith Bro Morgannwg Board and who work on our numerous projects.

OBJECTIVES AND ACTIVITIES

Charitable activities

Menter iaith Bro Morgannwg provides a wide range of services through the medium of Welsh across The Vale of Glamorgan. An outline of the work can be seen on Menter iaith Bro Morgannwg's website www.menterbromorgannwg.cymru

Last year, despite the COVID-19 pandemic, Menter iaith Bro Morgannwg staff innovated and successfully moved much of their offers and services online, and continued to find new ways to develop and deliver opportunities for people right across the county.

We succeeded in receiving funding from The Vale of Glamorgan Council through the Framework agreement. We also received funding towards our services from the Welsh Government and the Arts Council of Wales..

Following the huge success of Tafwyl 2019 the concept of Tafwyl was further developed in 2020, under hugely challenging COVID-19 circumstances, via a virtual Tafwyl broadcast. The innovative event took place with an ambitious programme being streamed live from Tafwyl's most recent home, Cardiff Castle, directly into people's homes, supported by our main funders Cardiff Council, the Arts Council of Wales and the Welsh Government, as well as other partners and sponsors. The festival was watched by a global audience of more than 24,000 who tuned in to enjoy a digital version of Tafwyl - Cardiff's annual celebration of Welsh arts and culture - with people watching from the USA, Japan, Netherlands, Spain and France to name but a few.

Last year was another successful year for Menter iaith Bro Morgannwg as we continued to develop our service across The Vale. We succeeded in receiving funding from The Vale of Glamorgan Council through the Framework agreement. We also received funding towards our services from the Welsh Government and the Arts Council of Wales.

We worked in collaboration with Menter Caerdydd in 2020 to deliver a digital festival. The concept was developed under hugely challenging COVID-19 circumstances, as we delivered a virtual Tafwyl and Gwyl Fach y Fro broadcast. The innovative event took place with an ambitious programme being streamed live from Cardiff Castle, directly into people's homes. The festival was watched by a global audience of more than 24,000 who tuned in to enjoy the digital festival. This was a partnership with main funders The Vale of Glamorgan Council and the Welsh Government.

Our core service had to change significantly during the year, with almost all activities being delivered digitally. This new approach drew in excellent attendance numbers as we diversified our programme of opportunities and were able to deliver to new audiences and offer support packages of digital workshops for local schools.

A critical element for us was to ensure that people of all ages had opportunities to use their Welsh on a social level, outside the classroom/work, as well as a chance to develop new skills, meet new people and enjoy new experiences.

Again this year, the partnership between Menter iaith Bro Morgannwg and the Sports Department of Urdd Gobaith Cymru continued.

FINANCIAL REVIEW

Financial position

The charity had income for the year of £93,070 and expenditure of £76,644 which resulted in a net income position of £16,426.

At 31 March 2021, there was cash at bank of £23,208 and net assets of £21,533. The main creditor was Menter Caerdydd, who will continue to support Menter iaith Bro Morgannwg.

Principal funding sources

Menter iaith Bro Morgannwg is grateful to the Welsh Government, The Vale of Glamorgan Council and other sponsors for their continued financial support to Menter iaith Bro Morgannwg's activities. Details can be seen in the notes to the accounts.

FINANCIAL REVIEW

Reserves policy

The trustees have considered the needs of the charity for financial reserves in accordance with the guidelines given by the Charity Commission and have adopted the following policies:

The need for a reserve funds is:

- a) To have money to earmark for special projects in order to develop them or realise them before funding is received and/or due to a funding lag at the beginning of a new financial year;
- b) To ensure that money is available for administration and support costs which enable the charity to operate especially during periods of uncertainty e.g. COVID-19 pandemic that has an enormous impact on the income generation opportunity of the charity, as well as additional pressures on future grants. This reserve level also takes into account periods at the beginning of a new financial year.

The current policy of the trustees is the financial reserve should equate to £18,000 to £25,000.

Currently the charity has £20,868 free reserves and the trustees are working to maintain the reserve level in line with the policy.

FUTURE PLANS

The COVID-19 pandemic has dominated our lives since March 2020. We have been forced to make the unprecedented decision to change the way we delivered our offers and services. This led to the cancellation of most of our face to face activities until April 2021. We have had to be more creative and innovative than ever in the way we engage our service users and how we continue to deliver our wide-ranging programme of activities.

The Board and staff at Menter iaith Bro Morgannwg have worked tirelessly throughout, collaborating with colleagues from other organisations across Wales to ensure that Welsh language social opportunities have continued to be delivered and enjoyed.

Menter iaith Bro Morgannwg is committed to ensuring that our work continues to reflect the needs of the diverse Welsh communities right across The Vale especially as we emerge from the pandemic. We will need to continue to challenge areas of expenditure in order to drive down costs as well as looking for new sources of income.

We have been realistic in recognising that we face a challenging economic period going forward, but by continuing to innovate, working collaboratively with partners from the third sector, the public sector and the private sector we are confident that we can continue to fulfil the objectives in our Corporate Plan (2019-22) and that our services have a positive impact on the Welsh language in The Vale of Glamorgan, including:

- Creating opportunities to use Welsh in our communities
- Increasing awareness and improving attitudes towards the Welsh language
- Increasing confidence to use the Welsh language socially
- Developing employment and training opportunities for young people and adults through the medium of Welsh
- Organising a festival to celebrate the Welsh language and culture
- Ensuring that Menter Bro Morgannwg has an effective digital platform
- Working in partnership with various bodies and organisations

By concentrating on these main priorities Menter iaith Bro Morgannwg will play a key role in the work of promoting the Welsh language in The Vale and will support the delivery and signposting of the main strategic priorities of the Welsh Government of reaching a million Welsh speakers by 2050, and The Vale of Glamorgan Council's strategy of increasing the number of Welsh speakers by 2022.

Moving forwards, much of our face to face offers have begun to return, although some of our digital offers continue to be delivered and enjoyed due to their popularity and keenness of some of our audience to remain online. We will adapt our offers in line with the needs of our customers to ensure that there are opportunities for all that want to engage with our work to continue.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is governed by its Memorandum and Articles of Association and constitutes a company limited by guarantee, as defined by the Companies Act 2006.

MENTER IAITH BRO MORGANNWG

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board of Trustees are elected on an annual basis by the members of the charitable company at the Annual General Meeting. Invitations for nominations of new trustees are sent to all members with notice of the proposed Annual General Meeting, and nominations are accepted up to seven days before the date of the meeting. Proposed trustees are required to be nominated by two different members of the charitable company before their nomination can be considered.

Organisational structure

Menter iaith Bro Morgannwg's Chief Executive is responsible for the day to day running of the organisation and all staff and financial needs of the organisation. The Board meets up to 5 times per year and the CEO attends all meetings and presents a written and formal presentation of the service delivery of the organisation to date. Every aspect of governance and finance are discussed during every board meeting.

Policies and procedures for the induction and training of new trustees

We recognise that the work that trustees do is invaluable to the organisation, and that good governance is a vital part of how we as an organisation operate and are held accountable for what we do. Menter iaith Bro Morgannwg is working towards the third sector Trusted Charity quality assurance mark. This programme will provide the structure and framework to ensure that Trustees are provided with the support and leadership that they need in order to conduct their duties as Trustees to the best of their abilities and that induction and training is at the forefront of our support to them.

Key management remuneration

This is discussed within the Personnel sub-committee that meet once per year to discuss and make decisions on any remuneration issues within the organisation. The Chair and Company Secretary/CEO are key members of this committee.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

08867706 (England and Wales)

Registered Charity number

1179555

Registered office

Yr Hen Lyfrgell
Trinity Street
Cardiff
CF10 1BH

Trustees

A L Brown
L W Gapper
D L Griffith
L G Grigg
G P Huws
S E Jones
G R Scott
G Edwards
R W Dafydd

Management committee

The management committee consists of the trustees and in addition:

E Palfrey
H E Cooper

Company Secretary

M Rees-O'Brien

MENTER IAITH BRO MORGANNWG

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Julia Mortimer
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

Approved by order of the Board of Trustees on 14/12/21..... and signed on its behalf by:


.....
G P Huws - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
MENTER IAITH BRO MORGANNWG**

Independent examiner's report to the trustees of Menter Iaith Bro Morgannwg ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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.

Julia Mortimer FCCA
Watts Gregory LLP
Chartered Accountants
Elfed House
Oak Tree Court
Cardiff Gate Business Park
CARDIFF
County of Cardiff
CF23 8RS

16 December 2021

MENTER IAITH BRO MORGANNWG

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2021**

		Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies	3	57,292	33,092	90,384	111,265
Charitable activities	4				
Enhancement of community education and general information by promoting Welsh language		2,686	-	2,686	22,466
Total		<u>59,978</u>	<u>33,092</u>	<u>93,070</u>	<u>133,731</u>
EXPENDITURE ON					
Charitable activities	5				
Enhancement of community education and general information by promoting Welsh language		43,552	33,092	76,644	126,194
NET INCOME		<u>16,426</u>	<u>-</u>	<u>16,426</u>	<u>7,537</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		5,107	-	5,107	(2,430)
TOTAL FUNDS CARRIED FORWARD		<u>21,533</u>	<u>-</u>	<u>21,533</u>	<u>5,107</u>

The notes form part of these financial statements

MENTER IAITH BRO MORGANNWG

**BALANCE SHEET
31 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	11	665	-	665	-
CURRENT ASSETS					
Debtors	12	2,000	13,214	15,214	13,707
Cash at bank and in hand		<u>31,422</u>	<u>(8,214)</u>	<u>23,208</u>	<u>6,386</u>
		33,422	5,000	38,422	20,093
CREDITORS					
Amounts falling due within one year	13	(12,554)	(5,000)	(17,554)	(14,986)
NET CURRENT ASSETS		<u>20,868</u>	<u>-</u>	<u>20,868</u>	<u>5,107</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>21,533</u>	<u>-</u>	<u>21,533</u>	<u>5,107</u>
NET ASSETS/(LIABILITIES)		<u>21,533</u>	<u>-</u>	<u>21,533</u>	<u>5,107</u>
FUNDS	14				
Unrestricted funds				<u>21,533</u>	<u>5,107</u>
TOTAL FUNDS				<u>21,533</u>	<u>5,107</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2021.

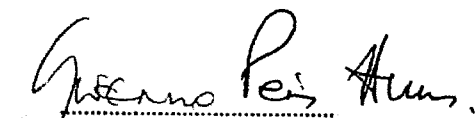
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

The financial statements were approved by the Board of Trustees and authorised for issue on 14/12/21..... and were signed on its behalf by:


G P Huws - Trustee

The notes form part of these financial statements

1. STATUTORY INFORMATION

Menter Iaith Bro Morgannwg is a registered charity and private company limited by guarantee, with no share capital. It is incorporated in Wales in the United Kingdom. The registered office is Yr Hen Lyfrgell, Trinity Street, Cardiff, Wales, CF10 1BH.

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The principal activities and nature of the charity's operations is to create opportunities for Welsh speakers to use the language by supporting the present Welsh language activities and to encourage and promote a community ownership of the Welsh language.

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

2. 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 S1A Update Bulletin 1) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

There have been no material departures from the standard.

Preparation of the accounts on a going concern basis

The financial statements have been prepared on a going concern basis, with the charity having confirmation in place from many of its funders up to 31 March 2021. In addition, the Charity continues to raise funds from Trusts and Individuals, enabling a range of support programmes. The trustees are confident that Menter Iaith Bro Morgannwg will be able to tailor service provision in line with the funding available and will look to obtain additional funding from other sources. As a result, the trustees consider it appropriate for the financial statements to be prepared on a going concern basis.

The trustees and key management personnel are satisfied that despite the Coronavirus pandemic, it is appropriate for the charity's financial statements to be prepared on a going concern basis. The pandemic has resulted in a number of uncertainties arising and the trustees have taken steps to minimise the effect on the charity and will continue to do so. In the circumstances they have concluded that no adjustments or additional disclosures are required to the financial statements at this time.

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.

Donations and legacies income

Donations and legacies income includes donations, gifts and grants that provide core funding or are of a general nature and is recognised where there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, probability of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

2. ACCOUNTING POLICIES - continued

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. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

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.

Support costs are those costs that, whilst necessary to deliver an activity, do not themselves produce or constitute the output of the charitable activity. This includes governance costs which are those costs associated with meeting the constitutional and statutory requirements of the charity and include the accountancy fees and costs linked to the strategic management of the charity as well as a proportion of salaries based on an approximation of time spent in this area.

Tangible fixed assets

Fixed assets are capitalised at cost.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Computer equipment	- 25% straight line
--------------------	---------------------

Taxation

The charity is exempt from corporation 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as a basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayment are valued at the amount prepaid net of any trade discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably.

MENTER IAITH BRO MORGANNWG**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021****3. DONATIONS AND LEGACIES**

	2021 £	2020 £
Donations	-	1,300
Grants	<u>90,384</u>	<u>109,965</u>
	<u>90,384</u>	<u>111,265</u>

Grants received, included in the above, are as follows:

	2021 £	2020 £
Welsh Government - Welsh Promotion	60,000	60,000
Arts Council of Wales - Gwyl fach y fro	-	5,000
Vale of Glamorgan Council - Welsh Framework	21,946	32,965
Vale of Glamorgan Council - Gwyl fach y fro	-	4,000
Mentrau Iaith Cymru	-	5,000
Groundwork	-	2,000
Welsh Government - Holiday Hunger	-	1,000
Community Foundation Wales	2,000	-
Vale of Glamorgan Council - additional funding	2,000	-
Vale of Glamorgan Council - Grant Cyfleoedd Chwarae Cymru Gyfan	<u>4,438</u>	<u>-</u>
	<u>90,384</u>	<u>109,965</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2021 £	2020 £
Fee income	<u>2,686</u>	<u>22,466</u>
	<u>2,686</u>	<u>22,466</u>

The only charitable activity is the enhancement of Community education and general information by promoting the Welsh Language.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Enhancement of community education and general information by promoting Welsh language	<u>68,936</u>	<u>7,708</u>	<u>76,644</u>

MENTER IAITH BRO MORGANNWG

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	2021	2020
	£	£
Staff costs	45,583	44,583
Activities	7,001	11,121
Play scheme	2,074	26,652
Gwyl/gigs fach y fro	9,729	28,327
Play clubs	4,454	5,405
Depreciation	95	-
	<u>68,936</u>	<u>116,088</u>

7. SUPPORT COSTS

	2021
	£
Rent	1,795
Telephone and Internet	248
Computer costs	273
Subscriptions	1,037
Advertising	588
Insurance	938
Travel and subsistence	220
Legal and professional costs	869
Independent examination fees	1,740
	<u>7,708</u>
Total support costs	<u>7,708</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2021	2020
	£	£
Depreciation - owned assets	<u>95</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 or for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 or for the year ended 31 March 2020.

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund	Restricted funds	Total funds
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	55,092	56,173	111,265
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	22,466	-	22,466
	<u>77,558</u>	<u>56,173</u>	<u>133,731</u>
Total	77,558	56,173	133,731

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES – continued

	Unrestricted fund £	Restricted funds £	Total funds £
EXPENDITURE ON			
Charitable activities			
Enhancement of community education and general information by promoting Welsh language	70,021	56,173	126,194
NET INCOME	7,537	-	7,537
RECONCILIATION OF FUNDS			
Total funds brought forward	(2,430)	-	(2,430)
TOTAL FUNDS CARRIED FORWARD	<u>5,107</u>	<u>-</u>	<u>5,107</u>

11. TANGIBLE FIXED ASSETS

	Computer equipment £
COST	
Additions	<u>760</u>
DEPRECIATION	
Charge for year	<u>95</u>
NET BOOK VALUE	
At 31 March 2021	<u>665</u>
At 31 March 2020	<u>-</u>

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	10,576	9,955
Prepayments	<u>4,638</u>	<u>3,752</u>
	<u>15,214</u>	<u>13,707</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	166	4,224
Other creditors	9,719	8,764
Accruals and deferred income	<u>7,669</u>	<u>1,998</u>
	<u>17,554</u>	<u>14,986</u>

Included within accruals and deferred income above is the following deferred income:

	2021 £	2020 £
Deferred income brought forward	1,098	6,080
Released to SOFA	(1,098)	(6,080)
Additional income deferred in the year	<u>6,715</u>	<u>1,098</u>
	<u>6,715</u>	<u>1,098</u>

The deferred income relates to funding received in advance of service delivery.

14. MOVEMENT IN FUNDS

	At 1/4/20 £	Net movement in funds £	At 31/3/21 £
Unrestricted funds			
General fund	5,107	16,426	21,533
	<u>5,107</u>	<u>16,426</u>	<u>21,533</u>
TOTAL FUNDS	<u>5,107</u>	<u>16,426</u>	<u>21,533</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	59,978	(43,552)	16,426
Restricted funds			
Welsh Framework	21,946	(21,946)	-
Gwyl fach y fro	6,708	(6,708)	-
Bwrllwm	<u>4,438</u>	<u>(4,438)</u>	<u>-</u>
	<u>33,092</u>	<u>(33,092)</u>	<u>-</u>
TOTAL FUNDS	<u>93,070</u>	<u>(76,644)</u>	<u>16,426</u>

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

14. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/19 £	Net movement in funds £	At 31/3/20 £
Unrestricted funds			
General fund	(2,430)	7,537	5,107
TOTAL FUNDS	<u>(2,430)</u>	<u>7,537</u>	<u>5,107</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	77,558	(70,021)	7,537
Restricted funds			
Welsh Framework	32,965	(32,965)	-
Gwyl fach y fro	<u>23,208</u>	<u>(23,208)</u>	<u>-</u>
	<u>56,173</u>	<u>(56,173)</u>	<u>-</u>
TOTAL FUNDS	<u>133,731</u>	<u>(126,194)</u>	<u>7,537</u>

Restricted funds

Welsh Framework - Restricted funding from the Vale of Glamorgan Council to provide Welsh language services across The Vale.

Gwyl fach y fro- funding was received from Arts Council of Wales, Vale of Glamorgan Council, Penarth Town Council and Welsh Government towards the Gwyl fach y fro festival in June 2018.

Bwrlwm - Restricted funding from Vale of Glamorgan Council Play department to provide additional open access play opportunities across the county.

15. RELATED PARTY DISCLOSURES

There were no related party transactions that required disclosure in the year ended 31 March 2021.