

**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**

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## **MENTER IAITH BRO MORGANNWG**

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

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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**

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#### **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](http://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**

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#### **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**


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**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**

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**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**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies	3	57,292	33,092	90,384	111,265
<b>Charitable activities</b>	4				
Enhancement of community education and general information by promoting Welsh language		2,686	-	2,686	22,466
<b>Total</b>		<u>59,978</u>	<u>33,092</u>	<u>93,070</u>	<u>133,731</u>
<b>EXPENDITURE ON</b>					
<b>Charitable activities</b>	5				
Enhancement of community education and general information by promoting Welsh language		43,552	33,092	76,644	126,194
<b>NET INCOME</b>		<u>16,426</u>	<u>-</u>	<u>16,426</u>	<u>7,537</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		5,107	-	5,107	(2,430)
<b>TOTAL FUNDS CARRIED FORWARD</b>		<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 £
<b>FIXED ASSETS</b>					
Tangible assets	11	665	-	665	-
<b>CURRENT ASSETS</b>					
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
<b>CREDITORS</b>					
Amounts falling due within one year	13	(12,554)	(5,000)	(17,554)	(14,986)
<b>NET CURRENT ASSETS</b>		<u>20,868</u>	<u>-</u>	<u>20,868</u>	<u>5,107</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>21,533</u>	<u>-</u>	<u>21,533</u>	<u>5,107</u>
<b>NET ASSETS/(LIABILITIES)</b>		<u>21,533</u>	<u>-</u>	<u>21,533</u>	<u>5,107</u>
<b>FUNDS</b>	14				
Unrestricted funds				<u>21,533</u>	<u>5,107</u>
<b>TOTAL FUNDS</b>				<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.

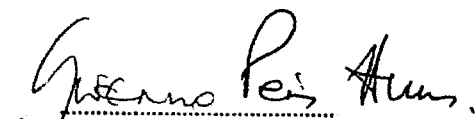
The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2021 in accordance with Section 476 of the Companies Act 2006.

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
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**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	

**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
	£	£	£
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	55,092	56,173	111,265
<b>Charitable activities</b>			
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>
<b>Total</b>			

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

11. TANGIBLE FIXED ASSETS

	Computer equipment £
<b>COST</b>	
Additions	<u>760</u>
<b>DEPRECIATION</b>	
Charge for year	<u>95</u>
<b>NET BOOK VALUE</b>	
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 £
<b>Unrestricted funds</b>			
General fund	<u>5,107</u>	<u>16,426</u>	<u>21,533</u>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	59,978	(43,552)	16,426
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	(2,430)	7,537	5,107
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	77,558	(70,021)	7,537
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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.