

CYLCH MEITHRIN MWY ABERGELE

ACCOUNTS

FOR THE YEAR ENDED 31 MARCH 2025

**HAROLD SMITH
CHARTERED ACCOUNTANTS
ST ASAPH & CRICCIETH**

CYLCH MEITHRIN MWY ABERGELE
CHARITY INFORMATION
FOR THE YEAR ENDED 31 MARCH 2025

Charity Address	Cylch Meithrin Abergele Abergele LL22 7NU
Accountants	Harold Smith Unit 32 Llys Edmund Prys St Asaph Business Park Denbighshire LL17 0JA

INDEPENDENT EXAMINERS REPORT TO THE TRUSTEES OF CYLCH MEITHRIN MWY ABERGELE

We report on the accounts for the year ended 31 March 2025

Respective responsibilities of trustees and examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees
It is my responsibility to:

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

Basis of independent examiner's report

Our examination was carried out in accordance with the General Directions given by the Charity

Independent examiner's statement

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

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

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

have not been met; or

(2) to which, in our opinion, attention should be drawn in order to enable a proper understanding

..... Dated

Simon Murray-Williams FCA
for and on behalf of
Harold Smith Chartered Accountants
St. Asaph Business Park
Denbighshire
LL17 0JA

CYLCH MEITHRIN MWY ABERGELE
STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	note	2025 TOTAL £
Incoming Resources	2	
Fees		73,176
Other Income		8,038
Welsh Gov grants		76,035
Total Income		157,249
Resources Expended	3	
Resources		9,981
Other Expenditure		168,139
Governance Costs		714
Total Expenditure		178,834
Net Incoming/(Outgoing) Resources		(21,585)

CYLCH MEITHRIN MWY ABERGELE
BALANCE SHEET AS AT 31 MARCH 2025

	£	£
	2025	
ASSETS:		
FIXED ASSETS:		
CURRENT ASSETS:		
Stock	0	
Cash at Bank	13,052	
Cash in Hand	0	
		13,052
LIABILITIES:		
CURRENT LIABILITIES:		
Trade Creditors	714	
Other Creditors	6,576	
		7,290
NET ASSETS:		5,762
CAPITAL & RESERVES (REPRESENTED BY):		
PROFIT/(LOSS) IN THE YEAR:		(21,585)
CAPITAL B/F:		27,347
CAPITAL C/F:		5,762

CYLCH MEITHRIN MWY ABERGELE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

BASIS OF PREPARATION

The accounts have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and with the Charities Act 2011.

No changes to accounting estimates have occurred in the reporting period (3.46 FRS 102 SORP).
No material prior year error have been identified in the reporting period (3.47 FRS 102 SORP).

NOTE 1 : ACCOUNTING POLICIES

Recognition of incoming resources

These are included in the Statement of Financial Activities (SoFA) when:

- the charity becomes entitled to the resources;
- the trustees are virtually certain they will receive the resources; and
- the monetary value can be measured with sufficient reliability.

Incoming resources with related expenditure

Where incoming resources have related expenditure (as with fundraising or contract income) the incoming resources and related expenditure are reported gross in the SoFA.

Grants and donations

Grants and donations are only included in the SoFA when the charity has unconditional entitlement to the resources.

Contractual income and performance related grants

This is only included in the SoFA once the related goods or services have been delivered.

Liability recognition

Liabilities are recognised as soon as there is a legal or constructive obligation committing the charity to pay out resources.

Governance costs

Include costs of the preparation and examination of statutory accounts, the costs of trustee meetings and cost of any legal advice to trustees on governance or constitutional matters.

Grants with performance conditions

Where the charity gives a grant with conditions for its payment being a specific level of service or output to be provided, such grants are only recognised in the SoFA once the recipient of the grant has provided the specified service or output.

Grants payable without performance conditions

These are only recognised in the accounts when a commitment has been made and there are no conditions to be met relating to the grant which remain in the control of the charity.

Tangible fixed assets for use by charity

Fixed assets are stated at cost less accumulated depreciation. Provision for depreciation of fixed assets held for use by the charity is made at annual rates calculated to spread the cost (less anticipated residual disposal value) of each asset evenly over its expected useful life.

CYLCH MEITHRIN MWY ABERGELE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

NOTE 2: ANALYSIS OF INCOMING RESOURCES

	General	MAR 2025
	£	TOTAL £
<u>Fees</u>		
Fees	31,755	31,755
Council Fees	41,421	41,421
	73,176	73,176

Other Income

Clwb Y Morfa	2,223	2,223
Fund Raising	1,744	1,744
Mudiad Meithrin	31	31
DH WFRU	923	923
Unity Trust	-	-
Donations	460	460
Trips	777	777
Uniform	45	45
Motor	500	500
Overpaid Wages	995	995
Registraion	220	220
Photographs	120	120
	8,038	8,038

Welsh Government Grants

Welsh Government Grants	76,035	76,035
	76,035	76,035

Total Income	157,249	157,249
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CYLCH MEITHRIN MWY ABERGELE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

NOTE 3: ANALYSIS OF RESOURCES EXPENDED

	General	MAR 2025 TOTAL
	£	
<u>Resources</u>		
Resources	9,980.78	9,980.78
	9,981	9,981

Other Expenditure

Bank Charges	70	70
Salaries	120,726	120,726
Nest	5,812	5,812
Gardening and Paperwork	657	657
Additional Hours	7,659	7,659
PAYE	13,988	13,988
Rent	1,200	1,200
Sundries	2,120	2,120
Milk	754	754
Mobile Telephone	262	262
Equipment	498	498
Cleaning	270	270
Computer Costs	80	80
Refund of Fees	148	148
Mudiad Meithrin	181	181
Stationery	288	288
Trips	1,102	1,102
Registration	160	160
Repairs	10,503	10,503
Training	224	224
Subscriptions	128	128
Motor	1,310	1,310
	168,139	168,139

Governance Costs

ACCOUNTANCY	714	714
	714	714

CYLCH MEITHIN MWY ABERGELE
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

NOTE 4: TANGIBLE FIXED ASSETS

	Fixture, fittings & Equipment	Motor Vehicles	Total
Cost			
At 1st April 2024	-	-	-
Additions	-	-	-
At 31st March 2025	<u>-</u>	<u>-</u>	<u>-</u>
Depreciaion			
At 1st April 2024	-	-	-
Charge for the year	-	-	-
At 31st March 2025	<u>-</u>	<u>-</u>	<u>-</u>
Net book value			
At 31st March 2024	-	-	-
At 31st March 2024	<u>-</u>	<u>-</u>	<u>-</u>

NOTE 5: RELATED PARTY TRANSACTIONS

There are no related party transactions during the year.