

CYLCH MEITHRIN A TI A FI CWARTER BACH

England & Wales · Charity number 1189213

Details

Status Registered

Legal form CIO

Registered 2020-04-27

Register [View on the Charity Commission register](#)

Contact

Address Neuadd Gyhoeddus Brynaman
Hall Street
Brynaman
Rhydaman
SA18 1SF

Phone 07518120853

Email cmb.tiafi@gmail.com

Website <https://meithrin.cymru/cylchs/cwarter-bach-brynaman-ti-a-fi/?lang=en>

Activities

Objects: THE OBJECT OF THE CIO IS: TO ADVANCE THE EDUCATION OF PRE-SCHOOL CHILDREN THROUGH THE MEDIUM OF WELSH LANGUAGE WITHIN CWARTER BACH AND SURROUNDING VILLAGES.

Activities: Cylch Meithrin Cwarter Bach provides education of preschool children aged 2 years to 5 years in Cwarter Bach and surrounding areas, through the medium of the Welsh language in a friendly and caring environment.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training
- **Who:** Children/young People

Geography

- Carmarthenshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£39,963	£39,118	-	-
2024-03-31	£23,348	£22,860	-	-
2023-03-31	£27,019	£27,622	-	-
2022-03-31	£32,693	£28,315	-	-
2021-03-31	£25,990	£22,294	-	-

Trustees

Name	Role	Appointed
Gareth Richard Rees		2025-04-02
John Mark Jones		2025-03-19
Lisa Jane James		2025-03-19
Nia Wyn Turner		2025-03-19

CYLCH MEITHRIN A TI A FI CWARTER BACH

England & Wales - Charity number 1189213

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2025
for
Cylch Meithrin a Ti a Fi Cwarter Bach

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Contents of the Financial Statements
for the Year Ended 31st March 2025

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Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees **for the Year Ended 31st March 2025**

The trustees 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).

The Trustees of Cylch Meithrin a Ti-a-fi Cwarter Bach present their annual report and accounts for the year ended 31st March 2025, and confirm they comply with the requirements of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of Cylch Meithrin Cwarter Bach is to advance the education of preschool children aged 2 years to 5 years in Cwarter Bach and surrounding areas, through the medium of the Welsh language in a friendly and caring environment.

Our Aims:

- To develop children's concentration and listening skills.
- To encourage children's creativity and imagination.
- To help children to express their feelings.
- To help children develop a sense of achievement and confidence.
- To enable the child to interact with other children and adults.
- To help children become aware of the needs of others.
- To develop the child's hand eye co-ordination and manipulative skills.
- To encourage children to become independence and responsibility for their actions.
- To help the children develop their communication skills.
- To provide a safe learning environment, and above all,
- To have FUN...!

Public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning of future activities.

Cylch Meithrin a ti a fi Cwarter bach has demonstrated that our aims are for public benefit through the provision of activities and events which have enabled children to attend early years care and educational development in a safe environment.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2025

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

We are a high quality and friendly Pre-School setting providing Care and Education, catering for children aged 2 - 5 years through the medium of Welsh. We follow the Early childhood play, learning and care: Development pathways 0-3 curriculum focusing on pathway "Look at me now" (2-3 years).

The setting is open:

Sessional care: Monday to Thursday Morning 08.30am - 12.00pm, Afternoon 13.00-15.30pm.

Full Day Care: Tuesday & Wednesday 08.30am to 15.30pm

The setting is registered with Care Inspectorate Wales to care for up to 17 children each session and we are registered with Childcare Offer Wales offering up to 30 funded childcare. If applicable, parents/guardians can claim tax free childcare through the Childcare Choices Scheme.

We are open during Carmarthenshire County Council school term times only and are open on school inset training days. We are closed on all UK Bank Holidays.

We offer a wide range of play activities, both inside and outside, that are planned and well supervised to promote progress in all areas of a child's learning and development as well as continuous provision offering a variety of free choice learning experiences. We operate a Key Child/Practitioner system where our highly qualified nursery practitioners observe, assess and record each child's individual learning, development and progress on a continual basis. Our nursery practitioners also plan the next steps in each child's individual development through structured adult planned activities.

Our Care Inspectorate Wales Childcare Inspection held on 23rd September 2023 where we received was positive feedback. The outcome of this inspection was based on the following areas:
Wellbeing, Care and Development, Environment and Leadership and Management.

The four main outcomes from an inspection are:

Poor

Adequate

Good

Excellent

The inspection visiting our setting rated the Cylch as overall Good based on the individual areas inspected:

Wellbeing - Good

Care and Development - Good

Environment - Good

Leadership and Management - Good

The inspector confirmed that the Cylch has robust Risk Assessments in place as well as a robust system for ensuring that all Policies, Procedures and Statements are regularly updated and are available for all interest parties.

The setting has a clear focus on Health and Wellbeing (both physical and nutritional understanding) as evidenced by staff following our daily routine, planning structured activities, snack times and supporting the children in their play.

The running of our setting continued to be supported by fundraising events held throughout the year as well as donations and grant funding.

Our prediction for the Summer Term shows some challenges due with a significant drop in children attending our setting and due to the high number of children transitioning to Ysgol Gynradd Brynamman.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2025

Ti-a-Fi

Due to ongoing staffing issues and a severe drop in attendance the Ti-a-fi will remain closed for the foreseeable future.

FINANCIAL REVIEW

Financial position

Cylch Meithrin Cwarter Bach fees were significantly lower than predicted due to the low number of children attending the Cylch.

Funding received from fees and grant providers in the year was used to fund ongoing resources, children's daily snacks, staff wages and any administrative costs.

We were fortunate to receive a £898 Sustainability Grant from Carmarthenshire County Council, Family Information, Childcare and Play to help cover staffing costs.

Fundraising continues to be difficult due to the current cost of living crisis. The children took part in a Sponsored Obstacle Course which raised £248.00 and a further £270.00 was raised via our Christmas Raffle. All fundraising raised is used to purchase new resources and equipment for the children.

Reserves policy

The results for the year and the financial position of the Charitable Incorporated Organisation are presented in the financial statements on pages 7 to 16. The net incoming resources of unrestricted funds for the year show a surplus of £845.

At present the free reserves are £5,127. The trustees aim to retain sufficient reserves required to finance the day running costs of the Charitable Incorporated Organisation for the next twelve months. The adequacy of the reserves policy is reviewed annually.

FUTURE PLANS

Cylch Meithrin Cwarter Bach will continue to deliver childcare and education provision to children with emphasis on learning through play and we will work closely with the local school nursery to promote smooth transitions. The Cylch Meithrin is expected to be part of the Flying Start Phase 3 Expansion scheme which is due to enroll in June 2025.

Much of the charity's work is ongoing and involves staff working within Welsh government guidelines and continuing to develop the quality-of-care provision

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2025

Cylch Meithrin a Ti-a-fi Cwarter Bach is a Charitable Incorporated Organisation run by a voluntary committee. The committee meets once during every term of the school calendar or more frequently if required. Our Annual General Meeting takes place during the Autumn Term following the end of the financial year. All Trustees give up their time freely and no remuneration has been paid to any Trustee during this financial period.

In addition to termly meetings, we also hold staff meetings where our Person-in-Charge will take recommendations back to the Trustee/Committee meetings for further discussion and approval. Our Person-in-charge also presents up to date reports on the day to day running of the Cylch including child attendance numbers.

Parental involvement in the daily sessions at the Cylch remains indefinitely suspended and will be re-introduced when the Trustees/Staff feel it is safe to do so.

Our Person-in-Charge continues to support Volunteers working at the Cylch Meithrin to complete their Childcare qualifications. At present we have one person completing volunteer hours within the Cylch.

We continue to welcome parental involvement in all our fundraising events.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number

1189213

Principal address

Neuadd Gynoeddus Brynaman
Hall Street
Brynaman
Rhydaman
SA18 1SF

Trustees

E J Thomas (resigned 19.3.25)
J G Tonen (resigned 19.3.25)
E L Morgan (resigned 19.3.25)
N W Turner (appointed 19.3.25)
L J James (appointed 19.3.25)
J M Jones (appointed 19.3.25)
G R Rees (appointed 2.4.25)

Independent Examiner

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees
for the Year Ended 31st March 2025

Approved by order of the board of trustees on 24-10-25 and signed on its behalf by:



.....
J M Jones - Trustee

Independent Examiner's Report to the Trustees of
Cylch Meithrin a Ti a Fi Cwarter Bach

Independent examiner's report to the trustees of Cylch Meithrin a Ti a Fi Cwarter Bach

I report to the charity trustees on my examination of the accounts of Cylch Meithrin a Ti a Fi Cwarter Bach (the Trust) for the year ended 31st March 2025.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Vinal Patel

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Date: 31.10.25

Cylch Meithrin a Ti a Fi Cwarter Bach

Statement of Financial Activities
for the Year Ended 31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	-	-	-	53
Charitable activities	3				
Activities and Events		23,313	16,650	39,963	23,295
Total		<u>23,313</u>	<u>16,650</u>	<u>39,963</u>	<u>23,348</u>
EXPENDITURE ON					
Charitable activities	4				
Activities and Events		22,581	16,537	39,118	25,391
Governance costs		-	-	-	1,146
Total		<u>22,581</u>	<u>16,537</u>	<u>39,118</u>	<u>26,537</u>
NET INCOME/(EXPENDITURE)		732	113	845	(3,189)
RECONCILIATION OF FUNDS					
Total funds brought forward		3,976	306	4,282	7,471
TOTAL FUNDS CARRIED FORWARD		<u>4,708</u>	<u>419</u>	<u>5,127</u>	<u>4,282</u>

The notes form part of these financial statements

Cylch Meithrin a Ti a Fi Cwarter Bach

Balance Sheet
31st March 2025

	Notes	Unrestricted fund £	Restricted funds £	31.3.25 Total funds £	31.3.24 Total funds £
CURRENT ASSETS					
Debtors	10	1,837	-	1,837	390
Cash at bank and in hand		4,878	419	5,297	5,180
		<u>6,715</u>	<u>419</u>	<u>7,134</u>	<u>5,570</u>
CREDITORS					
Amounts falling due within one year	11	(2,007)	-	(2,007)	(1,288)
		<u>4,708</u>	<u>419</u>	<u>5,127</u>	<u>4,282</u>
NET CURRENT ASSETS					
		4,708	419	5,127	4,282
TOTAL ASSETS LESS CURRENT LIABILITIES		4,708	419	5,127	4,282
NET ASSETS		<u>4,708</u>	<u>419</u>	<u>5,127</u>	<u>4,282</u>
FUNDS	12				
Unrestricted funds				4,708	3,976
Restricted funds				419	306
TOTAL FUNDS				<u>5,127</u>	<u>4,282</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24-10-25 and were signed on its behalf by:


.....
J M Jones - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2025

1. 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

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.

Taxation

The charity is exempt from 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.

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

2. DONATIONS AND LEGACIES

	31.3.25	31.3.24
	£	£
Donations	-	53
	<u> </u>	<u> </u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.25	31.3.24
Activity	£	£
Fundraising events	518	739
Nursery fees received	22,795	21,806
Grants	16,650	750
	<u> </u>	<u> </u>
	39,963	23,295
	<u> </u>	<u> </u>

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

	31.3.25	31.3.24
	£	£
Sustainability Grant	898	750
Childcare Offer for Wales	1,922	-
Childcare and Early Years Small Grants Scheme 2024/2025	13,830	-
	<u> </u>	<u> </u>
	16,650	750
	<u> </u>	<u> </u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Activities and Events	22,351	16,767	39,118
	<u> </u>	<u> </u>	<u> </u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.25	31.3.24
	£	£
Staff costs	21,290	21,522
Professional costs	75	114
Rent	603	837
Snacks	383	282
Training costs	-	389
	22,351	23,144

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Activities and Events	15,597	1,170	16,767

Support costs, included in the above, are as follows:

	31.3.25	31.3.24
	Activities and Events	Total activities
	£	£
Insurance	205	200
Telephone and Internet	577	519
Sundries	-	28
Equipment and repair costs	14,483	1,218
Subscriptions and memberships	292	282
Advertising	40	-
Accountancy and legal fees	1,170	1,146
	16,767	3,393

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

7. 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 nor for the year ended 31st March 2024.

8. STAFF COSTS

	31.3.25	31.3.24
	£	£
Wages and salaries	21,290	21,522
	<u>21,290</u>	<u>21,522</u>

The average monthly number of employees during the year was as follows:

	31.3.25	31.3.24
	4	6
Average number of employees	<u>4</u>	<u>6</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	53	-	53
Charitable activities			
Activities and Events	22,545	750	23,295
Total	<u>22,598</u>	<u>750</u>	<u>23,348</u>
EXPENDITURE ON			
Charitable activities			
Activities and Events	21,714	3,677	25,391
Governance costs	1,146	-	1,146
Total	<u>22,860</u>	<u>3,677</u>	<u>26,537</u>
NET INCOME/(EXPENDITURE)	(262)	(2,927)	(3,189)

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	4,238	3,233	7,471
TOTAL FUNDS CARRIED FORWARD	<u>3,976</u>	<u>306</u>	<u>4,282</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Trade debtors	1,837	390

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.25 £	31.3.24 £
Taxation and social security	837	208
Other creditors	1,170	1,080
	<u>2,007</u>	<u>1,288</u>

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	3,976	732	4,708
Restricted funds			
Mudiad Meithrin	306	(276)	30
Childcare and Early Years Small Grants Scheme 2024/2025	-	389	389
	306	113	419
TOTAL FUNDS	<u>4,282</u>	<u>845</u>	<u>5,127</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

12. 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	23,313	(22,581)	732
Restricted funds			
Sustainability Grant	898	(898)	-
Mudiad Meithrin	-	(276)	(276)
Childcare Offer for Wales	1,922	(1,922)	-
Childcare and Early Years Small Grants Scheme 2024/2025	13,830	(13,441)	389
	<u>16,650</u>	<u>(16,537)</u>	<u>113</u>
TOTAL FUNDS	<u>39,963</u>	<u>(39,118)</u>	<u>845</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	4,238	(262)	3,976
Restricted funds			
Sustainability Grant	2,927	(2,927)	-
Mudiad Meithrin	306	-	306
	<u>3,233</u>	<u>(2,927)</u>	<u>306</u>
TOTAL FUNDS	<u>7,471</u>	<u>(3,189)</u>	<u>4,282</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	22,598	(22,860)	(262)
Restricted funds			
Sustainability Grant	750	(3,677)	(2,927)
TOTAL FUNDS	<u>23,348</u>	<u>(26,537)</u>	<u>(3,189)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	At 31.3.25 £
Unrestricted funds			
General fund	4,238	470	4,708
Restricted funds			
Sustainability Grant	2,927	(2,927)	-
Mudiad Meithrin	306	(276)	30
Childcare and Early Years Small Grants Scheme 2024/2025	-	389	389
	<u>3,233</u>	<u>(2,814)</u>	<u>419</u>
TOTAL FUNDS	<u>7,471</u>	<u>(2,344)</u>	<u>5,127</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2025

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	45,911	(45,441)	470
Restricted funds			
Sustainability Grant	1,648	(4,575)	(2,927)
Mudiad Meithrin	-	(276)	(276)
Childcare Offer for Wales	1,922	(1,922)	-
Childcare and Early Years Small Grants Scheme 2024/2025	13,830	(13,441)	389
	<u>17,400</u>	<u>(20,214)</u>	<u>(2,814)</u>
TOTAL FUNDS	<u>63,311</u>	<u>(65,655)</u>	<u>(2,344)</u>

Sustainability grant fund - A restricted fund formed from a grant received from Carmarthenshire County Council to maintain the opening of the cylch. This has been achieved by paying rent, wages and resources.

Mudiad Meithrin fund - A restricted fund formed from a grant received to re-op the Ti-a-fi. This has been achieved by covering leaders wages, set up costs and resources suitable for babies and young children.

Childcare Offer for Wales - The Welsh Government's Childcare Offer provides eligible working parents of three- and four-year-olds with 30 hours a week of combined government-funded early education and childcare for up to 48 weeks of the year.

Childcare and Early Years Small Grants Scheme 2024/2025 - Grant funding for capital purchases for settings providing the Childcare Offer, Flying Start and/or foundation learning places

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2025.

CYLCH MEITHRIN A TI A FI CWARTER BACH

England & Wales - Charity number 1189213

Accounts

REGISTERED CHARITY NUMBER: 1189213

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2024
for
Cylch Meithrin a Ti a Fi Cwarter Bach

Ashmole & Co
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Cylch Meithrin a Ti a Fi Cwarter Bach

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Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the year ended 31st March 2024

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

The Trustees of Cylch Meithrin a Ti-a-fi Cwarter Bach present their annual report and accounts for the year ended 31st March 2023, and confirm they comply with the requirements of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of Cylch Meithrin Cwarter Bach is to advance the education of preschool children aged 2 years to 5 years in Cwarter Bach and surrounding areas, through the medium of the Welsh language in a friendly and caring environment.

Our Aims:

- To develop children's concentration and listening skills.
- To encourage children's creativity and imagination.
- To help children to express their feelings.
- To help children develop a sense of achievement and confidence.
- To enable the child to interact with other children and adults.
- To help children become aware of the needs of others.
- To develop the child's hand eye co-ordination and manipulative skills.
- To encourage children to become independence and responsibility for their actions.
- To help the children develop their communication skills.
- To provide a safe learning environment, and above all,
- To have FUN...!

Public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning of future activities.

Cylch Meithrin a ti a fi Cwarter bach has demonstrated that our aims are for public benefit through the provision of activities and events which have enabled children to attend early years care and educational development in a safe environment.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the year ended 31st March 2024

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are a high quality and friendly Early Years Care and Education setting, catering for children ages 2 - 5 years through the medium of Welsh. We follow the Foundation Phase curriculum - which we adapt to suit our younger children - with the emphasis on learning through play and exploration.

The setting is open every weekday morning from 08.30am to 12:00pm and every Monday, Tuesday and Wednesday afternoons from 12.40pm - 14.45pm for up to 17 children each session as per our Care Inspectorate Wales Registration.

We offer funded childcare places up to 15 hours per week from the term following a child's 3rd birthday. We also offer setting places for 3 hours per morning session Monday to Friday via the Childcare Offer for Wales.

If applicable, parents/guardians can claim tax free childcare through the Childcare Choices scheme.

All our sessions are open during Carmarthenshire County Council school term times only. We are closed on all UK Bank Holidays.

We offer a wide range of play activities that are planned and well supervised to promote progress in all areas of a child's learning and development as well as continuous provision offering a variety of free choice learning experiences. We operate a Key Child/Practitioner system where our highly qualified Nursery Practitioners observe, assess and record each child's individual learning, development and progress on a continual basis. Our Nursery practitioners also plan next steps in each child's individual development through structured adult planned activities.

Our Care Inspectorate Wales Childcare Inspection held on 26th September 2023 was really positive. The outcome for this inspection was based on the following areas:

The four main outcomes from an inspection are:

Poor

Adequate

Good

Excellent

The Inspector visiting our setting rated the Cylch as overall Good based on the individual areas inspected:

Wellbeing - Good

Care and Development - Good

Environment - Good

Leadership and Management - Good

The Inspector confirmed that the Cylch has robust Risk Assessments in place as well as a robust system for ensuring that all Policies, Procedures and Statements are regularly updated and are available for all interested parties.

The setting has a clear focus on Health and Wellbeing (both physical and nutritional understanding) as evidenced by staff following our daily routine, planning structured activities, snack times and supporting the children in their play.

The running of our setting continues to be supported by fundraising events held throughout the year as well as donations and grant funding.

Our current situation will provide a challenging Autumn Term with a significant drop in the number of children attending the Cylch due to a high number of children transitioning to Meithrinfa Ysgol Brynaman.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the year ended 31st March 2024

Ti-a-Fi

Due to ongoing staffing issues our Ti-a-fi will remain closed until September 2023.

FINANCIAL REVIEW

Financial position

Cylch Meithrin a Ti-a-fi Cwarter Bach fees were significantly lower than predicted due to the low number of children attending the Cylch.

This funding was used to purchase ongoing resources, children's daily snacks and any administrative costs.

During March 2023 we received a sustainability grant from Mudiad Meithrin for £2,927 to help cover staffing costs and rent when the numbers of children attending did not cover these costs.

We also received a grant for £350 from the Carmarthenshire County Council, Family Information, Childcare and Play, Child Development Fund - Welsh resources grant for Childcare Providers 2022/23. This grant was used to purchase a number of Welsh language books, toys and puzzles to further develop the children's learning through the medium of Welsh.

Fundraising continues to be difficult. The children took part in a Sponsored Obstacle Course which raised £192 our Christmas Raffle raised £212 and a further £70 was raised by selling an unused/unsuitable resource. These funds were used to purchase resources and equipment for the children.

Reserves policy

The results for the year and the financial position of the Charitable Incorporated Organisation are presented in the financial statements on pages 7 to 16. The net incoming resources of unrestricted funds show a deficit of £3,455.

At present the free reserves are £4,238. The trustees aim to retain sufficient reserves required to finance the day running costs of the Charitable Incorporated Organisation for the next twelve months. The adequacy of the reserves policy is reviewed annually.

FUTURE PLANS

Cylch Meithrin a Ti-a-fi Cwarter bach will continue to deliver child care and education provisions to children with emphasis on learning through play.

Much of the charities work is ongoing and involves staff working within welsh government guidelines and continuing to develop quality of care provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the year ended 31st March 2024

Cylch Meithrin a Ti-a-fi Cwarter Bach is a Charitable Incorporated Organisation run by a voluntary committee. The committee, made up of the organisations three Trustees, meets once during every term of the school calendar or more frequently if required. Our Annual General Meeting takes place during the Autumn Term following the end of the financial year. All Trustees give up their time freely and no remuneration has been paid to any Trustee during this financial period.

In addition to termly meetings, we also hold staff meetings where our Person-in-Charge will take recommendations back to the Trustee/Committee meetings for further discussion and approval. Our Person-in-charge also presents up to date reports on the day to day running of the Cylch including child attendance numbers.

Parental involvement in the daily sessions at the Cylch remains indefinitely suspended and will be re-introduced when the Trustees/Staff feel it is safe to do so.

Our Person-in-Charge continues to support Volunteers working at the Cylch Meithrin to complete their Childcare qualifications. At present we have one person completing volunteer hours within the Cylch.

We continue to welcome parental involvement in all our fundraising events.

Jane Thomas
Chair/Trustee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1189213

Principal address
93 Llandeilo Road
Upper Brynamman
Carmarthenshire
SA18 1BE

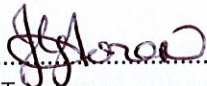
Trustees
E J Thomas
J G Tonen
E L Morgan

Independent Examiner
Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees
for the year ended 31st March 2024

Approved by order of the board of trustees on 27-01-2025 and signed on its behalf by:


.....
J G Tonen - Trustee

Independent Examiner's Report to the Trustees of
Cylch Meithrin a Ti a Fi Cwarter Bach

Independent examiner's report to the trustees of Cylch Meithrin a Ti a Fi Cwarter Bach

I report to the charity trustees on my examination of the accounts of Cylch Meithrin a Ti a Fi Cwarter Bach (the Trust) for the year ended 31st March 2024.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Vinal Patel

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Date: 29/01/2025

Cylch Meithrin a Ti a Fi Cwarter Bach

Statement of Financial Activities
for the year ended 31st March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	53	-	53	15
Charitable activities	3				
Activities and Events		22,545	750	23,295	27,004
Total		22,598	750	23,348	27,019
EXPENDITURE ON					
Charitable activities	4				
Activities and Events		21,714	3,677	25,391	26,614
Governance costs		1,146	-	1,146	1,008
Total		22,860	3,677	26,537	27,622
NET INCOME/(EXPENDITURE)		(262)	(2,927)	(3,189)	(603)
RECONCILIATION OF FUNDS					
Total funds brought forward		4,238	3,233	7,471	8,074
TOTAL FUNDS CARRIED FORWARD		3,976	306	4,282	7,471

The notes form part of these financial statements

Cylch Meithrin a Ti a Fi Cwarter Bach

Balance Sheet
31st March 2024

	Notes	Unrestricted fund £	Restricted funds £	31.3.24 Total funds £	31.3.23 Total funds £
CURRENT ASSETS					
Debtors	10	390	-	390	711
Cash at bank and in hand		4,874	306	5,180	7,768
		<u>5,264</u>	<u>306</u>	<u>5,570</u>	<u>8,479</u>
CREDITORS					
Amounts falling due within one year	11	(1,288)	-	(1,288)	(1,008)
		<u>3,976</u>	<u>306</u>	<u>4,282</u>	<u>7,471</u>
NET CURRENT ASSETS					
		<u>3,976</u>	<u>306</u>	<u>4,282</u>	<u>7,471</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,976</u>	<u>306</u>	<u>4,282</u>	<u>7,471</u>
NET ASSETS		<u>3,976</u>	<u>306</u>	<u>4,282</u>	<u>7,471</u>
FUNDS	12				
Unrestricted funds				3,976	4,238
Restricted funds				<u>306</u>	<u>3,233</u>
TOTAL FUNDS				<u>4,282</u>	<u>7,471</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 27/01/2025 and were signed on its behalf by:


.....
E L Morgan - Trustee

Notes to the Financial Statements
for the year ended 31st March 2024

1. 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

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.

Taxation

The charity is exempt from 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.

Notes to the Financial Statements - continued
for the year ended 31st March 2024

2. DONATIONS AND LEGACIES

	31.3.24	31.3.23
	£	£
Donations	53	15

3. INCOME FROM CHARITABLE ACTIVITIES

		31.3.24	31.3.23
	Activity	£	£
Fundraising events	Activities and Events	739	474
Nursery fees received	Activities and Events	21,806	23,253
Grants	Activities and Events	750	3,277
		23,295	27,004

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

	31.3.24	31.3.23
	£	£
Sustainability Grant	750	2,927
Child Development fund	-	350
	750	3,277

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Activities and Events	23,144	2,247	25,391
Governance costs	-	1,146	1,146
	23,144	3,393	26,537

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the year ended 31st March 2024

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.24	31.3.23
	£	£
Staff costs	21,522	23,705
Professional costs	114	39
Rent	837	561
Snacks	282	236
Training costs	389	148
	23,144	24,689

6. SUPPORT COSTS

	Management	Governance costs	Totals
	£	£	£
Activities and Events	2,247	-	2,247
Governance costs	-	1,146	1,146
	2,247	1,146	3,393

Support costs, included in the above, are as follows:

	Activities and Events	Governance costs	Total activities	Total activities
	£	£	£	£
Insurance	200	-	200	185
Telephone and Internet	519	-	519	434
Sundries	28	-	28	35
Equipment and repair costs	1,218	-	1,218	1,012
Subscriptions and memberships	282	-	282	259
Accountancy and legal fees	-	1,146	1,146	1,008
	2,247	1,146	3,393	2,933

Notes to the Financial Statements - continued
for the year ended 31st March 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2024 nor for the year ended 31st March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2024 nor for the year ended 31st March 2023.

8. STAFF COSTS

	31.3.24	31.3.23
	£	£
Wages and salaries	21,522	23,705
	21,522	23,705

The average monthly number of employees during the year was as follows:

	31.3.24	31.3.23
	6	5
Average number of employees	6	5

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	15	-	15
Charitable activities			
Activities and Events	23,727	3,277	27,004
Total	23,742	3,277	27,019
EXPENDITURE ON			
Charitable activities			
Activities and Events	26,189	425	26,614
Governance costs	1,008	-	1,008
Total	27,197	425	27,622
NET INCOME/(EXPENDITURE)	(3,455)	2,852	(603)

Notes to the Financial Statements - continued
for the year ended 31st March 2024

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	7,693	381	8,074
TOTAL FUNDS CARRIED FORWARD	<u>4,238</u>	<u>3,233</u>	<u>7,471</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Trade debtors	<u>390</u>	<u>711</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.24 £	31.3.23 £
Taxation and social security	208	-
Other creditors	<u>1,080</u>	<u>1,008</u>
	<u>1,288</u>	<u>1,008</u>

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	4,238	(262)	3,976
Restricted funds			
Sustainability Grant	2,927	(2,927)	-
Mudiad Meithrin	<u>306</u>	<u>-</u>	<u>306</u>
	<u>3,233</u>	<u>(2,927)</u>	<u>306</u>
TOTAL FUNDS	<u>7,471</u>	<u>(3,189)</u>	<u>4,282</u>

Notes to the Financial Statements - continued
for the year ended 31st March 2024

12. 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	22,598	(22,860)	(262)
Restricted funds			
Sustainability Grant	750	(3,677)	(2,927)
TOTAL FUNDS	<u>23,348</u>	<u>(26,537)</u>	<u>(3,189)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	7,693	(3,455)	4,238
Restricted funds			
Sustainability Grant	-	2,927	2,927
Mudiad Meithrin	381	(75)	306
	<u>381</u>	<u>2,852</u>	<u>3,233</u>
TOTAL FUNDS	<u>8,074</u>	<u>(603)</u>	<u>7,471</u>

Notes to the Financial Statements - continued
for the year ended 31st March 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	23,742	(27,197)	(3,455)
Restricted funds			
Sustainability Grant	2,927	-	2,927
Mudiad Meithrin	-	(75)	(75)
Child Development fund			
	350	(350)	-
	<u>3,277</u>	<u>(425)</u>	<u>2,852</u>
TOTAL FUNDS	<u>27,019</u>	<u>(27,622)</u>	<u>(603)</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	7,693	(3,717)	3,976
Restricted funds			
Mudiad Meithrin	381	(75)	306
	<u>8,074</u>	<u>(3,792)</u>	<u>4,282</u>
TOTAL FUNDS	<u>8,074</u>	<u>(3,792)</u>	<u>4,282</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the year ended 31st March 2024

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	46,340	(50,057)	(3,717)
Restricted funds			
Sustainability Grant	3,677	(3,677)	-
Mudiad Meithrin	-	(75)	(75)
Child Development fund			
	350	(350)	-
	<u>4,027</u>	<u>(4,102)</u>	<u>(75)</u>
TOTAL FUNDS	<u>50,367</u>	<u>(54,159)</u>	<u>(3,792)</u>

Sustainability grant fund - A restricted fund formed from a grant received from Carmarthenshire County Council to maintain the opening of the cylch. This has been achieved by paying rent, wages and purchasing personal protective equipment.

Mudiad Meithrin fund - A restricted fund formed from a grant received to re-op the Ti-a-fi. This has been achieved by covering leaders wages, set up costs and resources suitable for babies and young children.

Alice Sharp fund - A restricted fund formed from a grant received from Carmarthenshire County Council to purchase training from Alice Sharp Ltd. This has been achieved by purchasing dynamic training for staff to feel motivated, energised and supported.

Child Development fund - A restricted fund formed from a grant received from Carmarthenshire County Council to purchase toys and books to further develop children's Welsh language.

Notes to the Financial Statements - continued
for the year ended 31st March 2024

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2024.

Cylch Meithrin a Ti a Fi Cwarter Bach

Detailed Statement of Financial Activities
for the year ended 31st March 2024

	31.3.24 £	31.3.23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	53	15
Charitable activities		
Fundraising events	739	474
Nursery fees received	21,806	23,253
Grants	750	3,277
	<u>23,295</u>	<u>27,004</u>
Total incoming resources	23,348	27,019
EXPENDITURE		
Charitable activities		
Wages	21,522	23,705
Professional costs	114	39
Rent	837	561
Snacks	282	236
Training costs	389	148
	<u>23,144</u>	<u>24,689</u>
Support costs		
Management		
Insurance	200	185
Telephone and Internet	519	434
Sundries	28	35
Equipment and repair costs	1,218	1,012
Subscriptions and memberships	282	259
	<u>2,247</u>	<u>1,925</u>
Governance costs		
Accountancy and legal fees	1,146	1,008
	<u>26,537</u>	<u>27,622</u>
Total resources expended	26,537	27,622
Net expenditure	(3,189)	(603)

This page does not form part of the statutory financial statements

CYLCH MEITHRIN A TI A FI CWARTER BACH

England & Wales - Charity number 1189213

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2023
for
Cylch Meithrin a Ti a Fi Cwarter Bach

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Cylch Meithrin a Ti a Fi Cwarter Bach

**Contents of the Financial Statements
for the Year Ended 31st March 2023**

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 17
Detailed Statement of Financial Activities	18 to 19

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2023

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

The Trustees of Cylch Meithrin a Ti-a-fi Cwarter Bach present their annual report and accounts for the year ended 31st March 2023, and confirm they comply with the requirements of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of Cylch Meithrin Cwarter Bach is to advance the education of preschool children aged 2 years to 5 years in Cwarter Bach and surrounding areas, through the medium of the Welsh language in a friendly and caring environment.

Our Aims:

- To develop children's concentration and listening skills.
- To encourage children's creativity and imagination.
- To help children to express their feelings.
- To help children develop a sense of achievement and confidence.
- To enable the child to interact with other children and adults.
- To help children become aware of the needs of others.
- To develop the child's hand eye co-ordination and manipulative skills.
- To encourage children to become independence and responsibility for their actions.
- To help the children develop their communication skills.
- To provide a safe learning environment, and above all,
- To have FUN...!

Public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning of future activities.

Cylch Meithrin a ti a fi Cwarter bach has demonstrated that our aims are for public benefit through the provision of activities and events which have enabled children to attend early years care and educational development in a safe environment.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2023

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are a high quality and friendly Early Years Care and Education setting, catering for children ages 2 - 5 years through the medium of Welsh. We follow the Foundation Phase curriculum - which we adapt to suit our younger children - with the emphasis on learning through play and exploration.

The setting is open every weekday morning from 08.30am to 12:00pm and every Monday, Tuesday and Wednesday afternoons from 12.40pm - 14.45pm for up to 17 children each session as per our Care Inspectorate Wales Registration.

We offer funded childcare places up to 15 hours per week from the term following a child's 3rd birthday. We also offer setting places for 3 hours per morning session Monday to Friday via the Childcare Offer for Wales.

If applicable, parents/guardians can claim tax free childcare through the Childcare Choices scheme.

All our sessions are open during Carmarthenshire County Council school term times only. We are closed on all UK Bank Holidays.

We offer a wide range of play activities that are planned and well supervised to promote progress in all areas of a child's learning and development as well as continuous provision offering a variety of free choice learning experiences. We operate a Key Child/Practitioner system where our highly qualified Nursery Practitioners observe, assess and record each child's individual learning, development and progress on a continual basis. Our Nursery practitioners also plan next steps in each child's individual development through structured adult planned activities.

Our Care Inspectorate Wales Childcare Inspection held on 26th September 2023 was really positive. The outcome for this inspection was based on the following areas:

The four main outcomes from an inspection are:

Poor

Adequate

Good

Excellent

The Inspector visiting our setting rated the Cylch as overall Good based on the individual areas inspected:

Wellbeing - Good

Care and Development - Good

Environment - Good

Leadership and Management - Good

The Inspector confirmed that the Cylch has robust Risk Assessments in place as well as a robust system for ensuring that all Policies, Procedures and Statements are regularly updated and are available for all interested parties.

The setting has a clear focus on Health and Wellbeing (both physical and nutritional understanding) as evidenced by staff following our daily routine, planning structured activities, snack times and supporting the children in their play.

The running of our setting continues to be supported by fundraising events held throughout the year as well as donations and grant funding.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2023

Our current situation will provide a challenging Autumn Term with a significant drop in the number of children attending the Cylch due to a high number of children transitioning to Meithrinfa Ysgol Brynaman.

Ti-a-Fi

Due to ongoing staffing issues our Ti-a-fi will remain closed until September 2023.

FINANCIAL REVIEW

Financial position

Cylch Meithrin a Ti-a-fi Cwarter Bach fees were significantly lower than predicted due to the low number of children attending the Cylch.

This funding was used to purchase ongoing resources, children's daily snacks and any administrative costs.

During March 2023 we received a sustainability grant from Mudiad Meithrin for £2,927 to help cover staffing costs and rent when the numbers of children attending did not cover these costs.

We also received a grant for £350 from the Carmarthenshire County Council, Family Information, Childcare and Play, Child Development Fund - Welsh resources grant for Childcare Providers 2022/23. This grant was used to purchase a number of Welsh language books, toys and puzzles to further develop the children's learning through the medium of Welsh.

Fundraising continues to be difficult. The children took part in a Sponsored Obstacle Course which raised £192 our Christmas Raffle raised £212 and a further £70 was raised by selling an unused/unsuitable resource. These funds were used to purchase resources and equipment for the children.

Reserves policy

The results for the year and the financial position of the Charitable Incorporated Organisation are presented in the financial statements on pages 7 to 16. The net incoming resources of unrestricted funds show a deficit of £3,455.

At present the free reserves are £4,238. The trustees aim to retain sufficient reserves required to finance the day running costs of the Charitable Incorporated Organisation for the next twelve months. The adequacy of the reserves policy is reviewed annually.

FUTURE PLANS

Cylch Meithrin a Ti-a-fi Cwarter bach will continue to deliver child care and education provisions to children with emphasis on learning through play.

Much of the charities work is ongoing and involves staff working within welsh government guidelines and continuing to develop quality of care provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2023

Cylch Meithrin a Ti-a-fi Cwarter Bach is a Charitable Incorporated Organisation run by a voluntary committee. The committee, made up of the organisations three Trustees, meets once during every term of the school calendar or more frequently if required. Our Annual General Meeting takes place during the Autumn Term following the end of the financial year. All Trustees give up their time freely and no remuneration has been paid to any Trustee during this financial period.

In addition to termly meetings, we also hold staff meetings where our Person-in-Charge will take recommendations back to the Trustee/Committee meetings for further discussion and approval. Our Person-in-charge also presents up to date reports on the day to day running of the Cylch including child attendance numbers.

Parental involvement in the daily sessions at the Cylch remains indefinitely suspended and will be re-introduced when the Trustees/Staff feel it is safe to do so.

Our Person-in-Charge continues to support Volunteers working at the Cylch Meithrin to complete their Childcare qualifications. At present we have one person completing volunteer hours within the Cylch.

We continue to welcome parental involvement in all our fundraising events.

Jane Thomas
Chair/Trustee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1189213

Principal address
93 Llandeilo Road
Upper Brynamman
Carmarthenshire
SA18 1BE

Trustees
E J Thomas
J G Tonen
E L Morgan

Independent Examiner
Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees
for the Year Ended 31st March 2023

Approved by order of the board of trustees on 4-12-2023 and signed on its behalf by:


.....
J G Tonen - Trustee

**Independent Examiner's Report to the Trustees of
Cylch Meithrin a Ti a Fi Cwarter Bach**

Independent examiner's report to the trustees of Cylch Meithrin a Ti a Fi Cwarter Bach

I report to the charity trustees on my examination of the accounts of Cylch Meithrin a Ti a Fi Cwarter Bach (the Trust) for the year ended 31st March 2023.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by Section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.


Laura J Craddock

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Date: 28/11/2023

Cylch Meithrin a Ti a Fi Cwarter Bach

Statement of Financial Activities
for the Year Ended 31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	15	-	15	11
Charitable activities	3				
Activities and Events		23,727	3,277	27,004	32,682
Total		23,742	3,277	27,019	32,693
EXPENDITURE ON					
Charitable activities	4				
Activities and Events		26,189	425	26,614	27,301
Governance costs		1,008	-	1,008	1,014
Total		27,197	425	27,622	28,315
NET INCOME/(EXPENDITURE)		(3,455)	2,852	(603)	4,378
RECONCILIATION OF FUNDS					
Total funds brought forward		7,693	381	8,074	3,696
TOTAL FUNDS CARRIED FORWARD		4,238	3,233	7,471	8,074

The notes form part of these financial statements

Cylch Meithrin a Ti a Fi Cwarter Bach

Balance Sheet
31st March 2023

	Notes	Unrestricted fund £	Restricted funds £	31.3.23 Total funds £	31.3.22 Total funds £
CURRENT ASSETS					
Debtors	10	711	-	711	1,128
Cash at bank and in hand		4,535	3,233	7,768	7,900
		<u>5,246</u>	<u>3,233</u>	<u>8,479</u>	<u>9,028</u>
CREDITORS					
Amounts falling due within one year	11	(1,008)	-	(1,008)	(954)
		<u>4,238</u>	<u>3,233</u>	<u>7,471</u>	<u>8,074</u>
NET CURRENT ASSETS					
		<u>4,238</u>	<u>3,233</u>	<u>7,471</u>	<u>8,074</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>4,238</u>	<u>3,233</u>	<u>7,471</u>	<u>8,074</u>
NET ASSETS		<u>4,238</u>	<u>3,233</u>	<u>7,471</u>	<u>8,074</u>
FUNDS	12				
Unrestricted funds				4,238	7,693
Restricted funds				3,233	381
TOTAL FUNDS				<u>7,471</u>	<u>8,074</u>

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


.....
E L Morgan - Trustee

The notes form part of these financial statements

Notes to the Financial Statements
for the Year Ended 31st March 2023

1. 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

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.

Taxation

The charity is exempt from 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.

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

2. DONATIONS AND LEGACIES

	31.3.23	31.3.22
	£	£
Donations	15	11
	<u>15</u>	<u>11</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Fundraising events	474	1,112
Nursery fees received	23,253	27,561
Grants	3,277	4,009
	<u>27,004</u>	<u>32,682</u>

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

	31.3.23	31.3.22
	£	£
Sustainability Grant	2,927	1,929
Alice Sharp	-	1,080
Mudiad Meithrin	-	1,000
Child Development fund	350	-
	<u>3,277</u>	<u>4,009</u>

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 5)	Support costs (see note 6)	Totals
	£	£	£
Activities and Events	24,689	1,925	26,614
Governance costs	-	1,008	1,008
	<u>24,689</u>	<u>2,933</u>	<u>27,622</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

5. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31.3.23	31.3.22
	£	£
Staff costs	23,705	21,284
Professional costs	39	13
Rent	561	798
Snacks	236	349
Christmas fundraising	-	52
Training costs	148	1,080
	<u>24,689</u>	<u>23,576</u>

6. SUPPORT COSTS

	Management	Governance	Totals
	£	costs £	£
Activities and Events	1,925	-	1,925
Governance costs	-	1,008	1,008
	<u>1,925</u>	<u>1,008</u>	<u>2,933</u>

Support costs, included in the above, are as follows:

	Activities and Events	Governance costs	31.3.23 Total activities £	31.3.22 Total activities £
	£	£		
Insurance	185	-	185	175
Telephone and Internet	434	-	434	175
Postage and stationery	-	-	-	193
Cleaning and PPE	-	-	-	77
Sundries	35	-	35	28
Equipment and repair costs	1,012	-	1,012	2,865
Subscriptions and memberships	259	-	259	80
Clothing costs	-	-	-	132
Accountancy and legal fees	-	1,008	1,008	1,014
	<u>1,925</u>	<u>1,008</u>	<u>2,933</u>	<u>4,739</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2023 nor for the year ended 31st March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2023 nor for the year ended 31st March 2022.

8. STAFF COSTS

	31.3.23	31.3.22
	£	£
Wages and salaries	23,705	21,284
	<u>23,705</u>	<u>21,284</u>

The average monthly number of employees during the year was as follows:

	31.3.23	31.3.22
Average number of employees	<u>5</u>	<u>5</u>

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	11	-	11
Charitable activities			
Activities and Events	<u>28,673</u>	<u>4,009</u>	<u>32,682</u>
Total	<u>28,684</u>	<u>4,009</u>	<u>32,693</u>
EXPENDITURE ON			
Charitable activities			
Activities and Events	<u>23,673</u>	<u>3,628</u>	<u>27,301</u>
Governance costs	<u>1,014</u>	<u>-</u>	<u>1,014</u>
Total	<u>24,687</u>	<u>3,628</u>	<u>28,315</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
NET INCOME	3,997	381	4,378
RECONCILIATION OF FUNDS			
Total funds brought forward	3,696	-	3,696
TOTAL FUNDS CARRIED FORWARD	<u>7,693</u>	<u>381</u>	<u>8,074</u>

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Trade debtors	<u>711</u>	<u>1,128</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.23 £	31.3.22 £
Other creditors	<u>1,008</u>	<u>954</u>

12. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	7,693	(3,455)	4,238
Restricted funds			
Sustainability Grant	-	2,927	2,927
Mudiad Meithrin	<u>381</u>	<u>(75)</u>	<u>306</u>
	<u>381</u>	<u>2,852</u>	<u>3,233</u>
TOTAL FUNDS	<u>8,074</u>	<u>(603)</u>	<u>7,471</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. 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	23,742	(27,197)	(3,455)
Restricted funds			
Sustainability Grant	2,927	-	2,927
Mudiad Meithrin	-	(75)	(75)
Child Development fund			
	350	(350)	-
	<u>3,277</u>	<u>(425)</u>	<u>2,852</u>
TOTAL FUNDS	<u>27,019</u>	<u>(27,622)</u>	<u>(603)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	3,696	3,997	7,693
Restricted funds			
Mudiad Meithrin	-	381	381
	<u>3,696</u>	<u>4,378</u>	<u>8,074</u>
TOTAL FUNDS	<u>3,696</u>	<u>4,378</u>	<u>8,074</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	28,684	(24,687)	3,997
Restricted funds			
Sustainability Grant	1,929	(1,929)	-
Alice Sharp	1,080	(1,080)	-
Mudiad Meithrin	1,000	(619)	381
	<u>4,009</u>	<u>(3,628)</u>	<u>381</u>
TOTAL FUNDS	<u><u>32,693</u></u>	<u><u>(28,315)</u></u>	<u><u>4,378</u></u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	3,696	542	4,238
Restricted funds			
Sustainability Grant	-	2,927	2,927
Mudiad Meithrin	-	306	306
	<u>-</u>	<u>3,233</u>	<u>3,233</u>
TOTAL FUNDS	<u><u>3,696</u></u>	<u><u>3,775</u></u>	<u><u>7,471</u></u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	52,426	(51,884)	542
Restricted funds			
Sustainability Grant	4,856	(1,929)	2,927
Alice Sharp	1,080	(1,080)	-
Mudiad Meithrin	1,000	(694)	306
Child Development fund			
	350	(350)	-
	<u>7,286</u>	<u>(4,053)</u>	<u>3,233</u>
TOTAL FUNDS	<u>59,712</u>	<u>(55,937)</u>	<u>3,775</u>

Sustainability grant fund - A restricted fund formed from a grant received from Carmarthenshire County Council to maintain the opening of the cylch. This has been achieved by paying rent, wages and purchasing personal protective equipment.

Mudiad Meithrin fund - A restricted fund formed from a grant received to re-op the Ti-a-fi. This has been achieved by covering leaders wages, set up costs and resources suitable for babies and young children.

Alice Sharp fund - A restricted fund formed from a grant received from Carmarthenshire County Council to purchase training from Alice Sharp Ltd. This has been achieved by purchasing dynamic training for staff to feel motivated, energised and supported.

Child Development fund - A restricted fund formed from a grant received from Carmarthenshire County Council to purchase toys and books to further develop children's Welsh language.

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2023

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2023.

CYLCH MEITHRIN A TI A FI CWARTER BACH

England & Wales - Charity number 1189213

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the Year Ended 31st March 2022
for
Cylch Meithrin a Ti a Fi Cwarter Bach

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Cylch Meithrin a Ti a Fi Cwarter Bach

Contents of the Financial Statements
for the Year Ended 31st March 2022

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Statement of Financial Activities	7
Balance Sheet	8
Notes to the Financial Statements	9 to 16

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees **for the Year Ended 31st March 2022**

The trustees present their report with the financial statements of the charity for the year ended 31st 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).

The Trustees of Cylch Meithrin a Ti-a-fi Cwarter Bach present their annual report and accounts for the year ended 31st March 2022, and confirm they comply with the requirements of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of Cylch Meithrin Cwarter Bach is to advance the education of preschool children aged 2 years to 5 years in Cwarter Bach and surrounding areas, through the medium of the Welsh language in a friendly and caring environment.

Our Aims:

- To develop children's concentration and listening skills.
- To encourage children's creativity and imagination.
- To help children to express their feelings.
- To help children develop a sense of achievement and confidence.
- To enable the child to interact with other children and adults.
- To help children become aware of the needs of others.
- To develop the child's hand eye co-ordination and manipulative skills.
- To encourage children to become independence and responsibility for their actions.
- To help the children develop their communication skills.
- To provide a safe learning environment, and above all,
- To have FUN...!

Public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning of future activities.

Cylch Meithrin a ti a fi Cwarter bach has demonstrated that our aims are for public benefit through the provision of activities and events which have enabled children to attend early years care and educational development in a safe environment.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2022

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are a high quality and friendly Early Years Care and Education setting, catering for children ages 2 - 5 years through the medium of Welsh. We follow the Foundation Learning curriculum - which we adapt to suit our younger children - with the emphasis on learning through play and exploration.

The setting is open every weekday morning from 08.30am to 12 noon and every Monday, Tuesday and Wednesday afternoons from 12.40pm - 14.45pm for up to 17 children each session as per our Care Inspectorate Wales Registration.

All our sessions are open during Carmarthenshire County Council school term times only. We are closed on all UK Bank Holidays.

We offer a wide range of play activities that are planned and well supervised to promote progress in all areas of a child's learning and development as well as continuous provision offering a variety of free choice learning experiences. We operate a Key Child/Practitioner system where our highly qualified Nursery Practitioners observe, assess and record each child's individual learning, development and progress on a continual basis. Our Nursery practitioners also plan next steps in each child's individual development through structured adult planned activities.

Our most recent Quality of Care report was really positive. This was based on feedback from children, parents/carers and staff. Strengths that were identified and commented on the most were "good opportunities to play", "Welsh language definitely improving", "important steppingstone to school" "you're doing an amazing job" and "thank you for all your hard work during a strange and difficult time".

The setting has a clear focus on Health and Wellbeing (both physical and nutritional understanding) as evidenced by staff following our daily routine, planning structured activities, snack times and supporting the children in their play.

The running of our setting continues to be supported by fundraising events held throughout the year as well as donations and grant funding.

Closure during the academic year

We were fortunate and very grateful not to have had any closures this financial year due to the ongoing Coronavirus Covid-19 Pandemic. We are all learning to live with the now Coronavirus Covid-19 Endemic.

Our current situation will provide a challenging Autumn Term with a significant drop in the number of children attending the Cylch due to a high number of children transitioning to Meithrinfa Ysgol Brynmanan.

Ti-a-Fi

Our Ti-a-fi re-opened in November 2021 with some success. Unfortunately, due to the Ti-a-fi Leader gaining other employment. The Ti-a-fi has again closed and this situation will be reviewed in September 2022.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2022

FINANCIAL REVIEW

Financial position

Cylch Meithrin a Ti-a-fi Cwarter Bach fees income remained stable throughout this financial year due to an increase in the number of children attending the Cylch.

This income was used to purchase ongoing resources, children's daily snacks and any administrative costs. The balance of this income, together with a sustainability grant of £1,929 from Carmarthenshire County Council Family Information, Childcare and Play Service covered staff costs and rent.

We received a grant from Mudiad Meithrin in December 2021 to re-open our Ti-a-fi. This grant covered Leader wages, set up costs and resources suitable for babies and very young children.

During March 2022 we received a grant from Carmarthenshire County Council to purchase training from Alice Sharp Ltd. Alice sharp training is on-going dynamic training for staff to feel motivated, energised and supported to provide the best current learning opportunities for all our children.

This training also supports our staff to invest in their own Continuous Professional Development, challenge their thinking and expand their knowledge of current early years development through play.

Fundraising has been more positive this year. Through our Sponsored Obstacle Course, Smartie Tube 20p collection and our Christmas Raffle we raised a net total of £1072.

These funds enabled us to replace the flooring in our Messy Play/Snack Area and purchase resources for our outdoor play area. The children have enjoyed playing with their new sand tray, water tray and tuff tray.

Reserves policy

The results for the year and the financial position of the Charitable Incorporated Organisation are presented in the financial statements on pages 7 to 16. The net incoming resources of unrestricted funds show a surplus of £3,997, and the net incoming resources of restricted funds show a zero balance.

At present the free reserves are £7,693. The trustees aim to retain sufficient reserves required to finance the day running costs of the Charitable Incorporated Organisation for the next twelve months. The adequacy of the reserves policy is reviewed annually.

FUTURE PLANS

Cylch Meithrin a Ti-a-fi Cwarter bach will continue to deliver child care and education provisions to children with emphasis on learning through play.

Much of the charities work is ongoing and involves staff working within welsh government guidelines and continuing to develop quality of care provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the Year Ended 31st March 2022

Cylch Meithrin a Ti-a-fi Cwarter Bach is a Charitable Incorporated Organisation run by a voluntary committee. The committee, made up of the organisations three Trustees, meets once during every term of the school calendar or more frequently if required. Our Annual General Meeting takes place during the Autumn Term following the end of the financial year. All Trustees give up their time freely and no remuneration has been paid to any Trustee during this financial period.

In addition to termly meetings, we also hold staff meetings where our Person-in-Charge will take recommendations back to the Trustee/Committee meetings for further discussion and approval. Our Person-in-charge also presents up to date reports on the day to day running of the Cylch including child attendance numbers.

Parental involvement in the daily sessions at the Cylch remains indefinitely suspended and will be re-introduced when the Trustees/Staff feel it is safe to do so.

Our Person-in-Charge continues to support Volunteers working at the Cylch Meithrin to complete their Childcare qualifications. At present we have one person completing volunteer hours within the Cylch.

We continue to welcome parental involvement in all our fundraising events.

Jane Thomas
Chair/Trustee

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity number
1189213

Principal address
93 Llandeilo Road
Upper Brynamman
Carmarthenshire
SA18 1BE

Trustees
E J Thomas
J G Tonen
E L Morgan

Independent Examiner
Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees
for the Year Ended 31st March 2022

Approved by order of the board of trustees on 30th November 2022 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'J G Tonen', with a stylized flourish at the end.

J G Tonen - Trustee

**Independent Examiner's Report to the Trustees of
Cylch Meithrin a Ti a Fi Cwarter Bach**

Independent examiner's report to the trustees of Cylch Meithrin a Ti a Fi Cwarter Bach

I report to the charity trustees on my examination of the accounts of Cylch Meithrin a Ti a Fi Cwarter Bach (the Trust) for the year ended 31st March 2022.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Laura J Craddock
FCCA
Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Date: 8.12.2022

Cylch Meithrin a Ti a Fi Cwarter Bach

Statement of Financial Activities
for the Year Ended 31st March 2022

				Year Ended 31.3.22	Period 27.4.20 to 31.3.21
	Notes	Unrestricted fund £	Restricted funds £	Total funds £	Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	11	-	11	999
Charitable activities					
Activities and Events		28,673	4,009	32,682	22,657
Other income	4	-	-	-	2,334
Total		<u>28,684</u>	<u>4,009</u>	<u>32,693</u>	<u>25,990</u>
EXPENDITURE ON					
Charitable activities	5				
Activities and Events		23,673	3,628	27,301	21,424
Governance costs		1,014	-	1,014	870
Total		<u>24,687</u>	<u>3,628</u>	<u>28,315</u>	<u>22,294</u>
NET INCOME		3,997	381	4,378	3,696
RECONCILIATION OF FUNDS					
Total funds brought forward		3,696	-	3,696	-
TOTAL FUNDS CARRIED FORWARD		<u>7,693</u>	<u>381</u>	<u>8,074</u>	<u>3,696</u>

The notes form part of these financial statements

Cylch Meithrin a Ti a Fi Cwarter Bach

Balance Sheet
31st March 2022

	Notes	Unrestricted fund £	Restricted funds £	31.3.22 Total funds £	31.3.21 Total funds £
CURRENT ASSETS					
Debtors	11	1,128	-	1,128	281
Cash at bank and in hand		7,519	381	7,900	4,285
		<u>8,647</u>	<u>381</u>	<u>9,028</u>	<u>4,566</u>
CREDITORS					
Amounts falling due within one year	12	(954)	-	(954)	(870)
		<u>7,693</u>	<u>381</u>	<u>8,074</u>	<u>3,696</u>
NET CURRENT ASSETS					
		<u>7,693</u>	<u>381</u>	<u>8,074</u>	<u>3,696</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>7,693</u>	<u>381</u>	<u>8,074</u>	<u>3,696</u>
NET ASSETS		<u>7,693</u>	<u>381</u>	<u>8,074</u>	<u>3,696</u>
FUNDS	13				
Unrestricted funds				7,693	3,696
Restricted funds				381	-
TOTAL FUNDS				<u>8,074</u>	<u>3,696</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 30th November 2022 and were signed on its behalf by:



E L Morgan - Trustee

The notes form part of these financial statements

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

1. 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

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.

Taxation

The charity is exempt from 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.

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

2. DONATIONS AND LEGACIES

	Year Ended 31.3.22 £	Period 27.4.20 to 31.3.21 £
Donations	11	999

3. INCOME FROM CHARITABLE ACTIVITIES

	Activity	Year Ended 31.3.22 £	Period 27.4.20 to 31.3.21 £
Nursery fees received	Activities and Events	1,112	13,852
Fundraising events	Activities and Events	27,561	206
Grants	Activities and Events	4,009	8,599
		32,682	22,657

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

	Year Ended 31.3.22 £	Period 27.4.20 to 31.3.21 £
Covid-19 Emergency Grant	-	4,470
Re-opening and Rebuilding Fund	-	843
Sustainability Grant	1,929	2,516
Tesco Bags of Help	-	770
Alice Sharp	1,080	-
Mudiad Meithrin	1,000	-
	4,009	8,599

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

4. OTHER INCOME

The funds received of £2,334 relate to funds held by the unincorporated organisation, prior to the formation of the Charitable Incorporated Charity.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6) £	Support costs (see note 7) £	Totals £
Activities and Events	23,576	3,725	27,301
Governance costs	-	1,014	1,014
	<u>23,576</u>	<u>4,739</u>	<u>28,315</u>

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	Year Ended 31.3.22 £	Period 27.4.20 to 31.3.21 £
Staff costs	21,284	17,428
Professional costs	13	112
Rent	798	1,024
Snacks	349	176
Christmas fundraising	52	69
Training costs	1,080	72
	<u>23,576</u>	<u>18,881</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Activities and Events	3,725	-	3,725
Governance costs	-	1,014	1,014
	<u>3,725</u>	<u>1,014</u>	<u>4,739</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

7. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

			Year Ended 31.3.22	Period 27.4.20 to 31.3.21
	Activities and Events £	Governance costs £	Total activities £	Total activities £
Insurance	175	-	175	-
Telephone and Internet	175	-	175	36
Postage and stationery	193	-	193	182
Cleaning and PPE	77	-	77	375
Sundries	28	-	28	82
Equipment and repair costs	2,865	-	2,865	1,828
Subscriptions and memberships	80	-	80	40
Clothing costs	132	-	132	-
Accountancy and legal fees	-	1,014	1,014	870
	<u>3,725</u>	<u>1,014</u>	<u>4,739</u>	<u>3,413</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31st March 2022 nor for the period ended 31st March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31st March 2022 nor for the period ended 31st March 2021.

9. STAFF COSTS

	Year Ended 31.3.22 £	Period 27.4.20 to 31.3.21 £
Wages and salaries	<u>21,284</u>	<u>17,428</u>
	<u>21,284</u>	<u>17,428</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

9. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	Year Ended 31.3.22	Period 27.4.20 to 31.3.21
Average number of employees	5	5
	<u>5</u>	<u>5</u>

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	999	-	999
Charitable activities			
Activities and Events	14,058	8,599	22,657
Other income	2,334	-	2,334
Total	<u>17,391</u>	<u>8,599</u>	<u>25,990</u>
EXPENDITURE ON			
Charitable activities			
Activities and Events	12,825	8,599	21,424
Governance costs	870	-	870
Total	<u>13,695</u>	<u>8,599</u>	<u>22,294</u>
NET INCOME	3,696	-	3,696
TOTAL FUNDS CARRIED FORWARD	<u>3,696</u>	<u>-</u>	<u>3,696</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Trade debtors	1,128	281
	<u> </u>	<u> </u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22	31.3.21
	£	£
Other creditors	954	870
	<u> </u>	<u> </u>

13. MOVEMENT IN FUNDS

	At 1.4.21	Net movement in funds	At 31.3.22
	£	£	£
Unrestricted funds			
General fund	3,696	3,997	7,693
Restricted funds			
Mudiad Meithrin	-	381	381
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS	<u>3,696</u>	<u>4,378</u>	<u>8,074</u>

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

	Incoming resources	Resources expended	Movement in funds
	£	£	£
Unrestricted funds			
General fund	28,684	(24,687)	3,997
Restricted funds			
Sustainability Grant	1,929	(1,929)	-
Alice Sharp	1,080	(1,080)	-
Mudiad Meithrin	1,000	(619)	381
	<u>4,009</u>	<u>(3,628)</u>	<u>381</u>
TOTAL FUNDS	<u>32,693</u>	<u>(28,315)</u>	<u>4,378</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	3,696	3,696
TOTAL FUNDS	<u>3,696</u>	<u>3,696</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	17,391	(13,695)	3,696
Restricted funds			
Covid-19 Emergency Grant	4,470	(4,470)	-
Re-opening and Rebuilding Fund	843	(843)	-
Sustainability Grant	2,516	(2,516)	-
Tesco Bags of Help	770	(770)	-
	8,599	(8,599)	-
TOTAL FUNDS	<u>25,990</u>	<u>(22,294)</u>	<u>3,696</u>

Notes to the Financial Statements - continued
for the Year Ended 31st March 2022

13. MOVEMENT IN FUNDS - continued

Covid-19 Emergency fund - A restricted fund formed from a grant received from Mudiad Meithrin for the emergency funds required to secure employees services and pay their wages during the Covid-19 pandemic.

Re-opening and rebuilding fund - A restricted fund formed from a grant received from Mudiad Meithrin for the personal protective equipment and equipment resources required to comply with the health and safety requirements of Covid-19.

Sustainability grant fund - A restricted fund formed from a grant received from Carmarthenshire County Council to maintain the opening of the cylch. This has been achieved by paying rent, wages and purchasing personal protective equipment.

Tesco bags of help fund - A restricted fund formed from a grant received from Tesco to maintain the outdoor play and fun area providing children with equipment to have fun and play.

Mudiad Meithrin fund - A restricted fund formed from a grant received to re-op the Ti-a-fi. This has been achieved by covering leaders wages, set up costs and resources suitable for babies and young children.

Alice Sharp fund - A restricted fund formed from a grant received from Carmarthenshire County Council to purchase training from Alice Sharp Ltd. This has been achieved by purchasing dynamic training for staff to feel motivated, energised and supported

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31st March 2022.

CYLCH MEITHRIN A TI A FI CWARTER BACH

England & Wales - Charity number 1189213

Accounts

Report of the Trustees and
Unaudited Financial Statements
for the period
27th April 2020 to 31st March 2021
for
Cylch Meithrin a Ti a Fi Cwarter Bach

Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Cylch Meithrin a Ti a Fi Cwarter Bach

Contents of the Financial Statements
for the period 27th April 2020 to 31st March 2021

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Notes to the Financial Statements	9 to 14
Detailed Statement of Financial Activities	15 to 16

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the period 27th April 2020 to 31st March 2021

The trustees present their report with the financial statements of the charity for the period 27th April 2020 to 31st 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).

The Trustees of Cylch Meithrin a Ti-a-fi Cwarter Bach present their annual report and accounts for the year 27th April 2020 to 31st March 2021 and confirm they comply with the requirements of the Charities Act 2011.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objective of Cylch Meithrin Cwarter Bach is to advance the education of preschool children aged 2 years to 5 years in Cwarter Bach and surrounding areas, through the medium of the Welsh language in a friendly and caring environment.

Our Aims:

- To develop children's concentration and listening skills.
- To encourage children's creativity and imagination.
- To help children to express their feelings.
- To help children develop a sense of achievement and confidence.
- To enable the child to interact with other children and adults.
- To help children become aware of the needs of others.
- To develop the child's hand eye co-ordination and manipulative skills.
- To encourage children to become independence and responsibility for their actions.
- To help the children develop their communication skills.
- To provide a safe learning environment, and above all,
- To have FUN...!

Public benefit

The trustees confirm that they have complied with their duty in section 17(5) of the 2011 Charities Act with regard to the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives in planning of future activities.

Cylch Meithrin a ti a fi Cwarter bach has demonstrated that our aims are for public benefit through the provision of activities and events which have enabled children to attend early years care and educational development in a safe environment.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees
for the period 27th April 2020 to 31st March 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

We are a high quality and friendly Early Years Care and Education setting, catering for children ages 2 - 5 years through the medium of Welsh. We follow the Foundation Phase curriculum - which we adapt to suit our younger children - with the emphasis on learning through play and exploration.

The setting is open every weekday morning from 08.30am to 12 noon and every Monday, Tuesday and Wednesday afternoons from 12.40pm - 14.45pm for up to 17 children per setting as per our Care Inspectorate Wales Registration.

The current situation will provide a challenging Autumn Term with a significant drop in the number of children attending the Cylch due to parents still having concerns of the COVID-19 pandemic. This will result in temporarily closing our Friday morning and Wednesday afternoon sessions.

During our closure we were able to progress with our outdoor play area project due to grant funding from Mudiad Meithrin and Tesco Bags of Help. These grants enabled us to purchase equipment and resources to provide a safe and secure outdoor play area ready for the Autumn Term.

Our Person-in-Charge, together with the Trustees have worked hard towards preparing the setting to re-open on 7th September 2020. This has involved completing and updating risk assessments and all Policies, Procedures and Statements as well as updating and following all COVID-19 guidance issued by CIW and Mudiad Meithrin.

Staff also complied with the Welsh Government guidance for Early Years settings open during the Coronavirus COVID-19 pandemic by re-arranging the settings furniture, displays and resources. Staff continue to work within these guidelines.

Ti-a-Fi

Our Ti-a-fi also closed due to the pandemic and will remain closed for the foreseeable future. We will open our Ti-a-fi when guidance indicates it is safe to do so.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the period 27th April 2020 to 31st March 2021

FINANCIAL REVIEW

Financial position

Cylch Meithrin a Ti-a-fi Cwarter Bach's fees were significantly lower than predicted due to the pandemic and lockdown closure.

This funding was used to purchase ongoing resources, children's daily snacks and any administrative costs. The balance of this income, together with a grant of £4,470 from Mudiad Meithrin covered staff costs.

In July 2020, Celtic energy very kindly donated £1,000 to the Cylch to cover general running costs.

We received a Re-open & Re-build grant from Mudiad Meithrin in August 2020. This grant was used to further develop our outdoor play area and to cover the cost of extra Personal Protective Equipment (PPE) required in order to keep our children and staff safe and well.

We offer funded places up to 15 hours per week from the term following a child's 3rd birthday. We offer setting places for 3 hours per morning session Monday to Friday via the Childcare Offer for Wales.

All our sessions are open during Carmarthenshire County Council school term times only.

We offer a wide range of play activities that are planned and well supervised to promote progress in all areas of a child's learning and development as well as continuous provision offering a variety of free choice learning experiences. We operate a Key Child/Practitioner system where our highly qualified Nursery Practitioners observe, assess and record each child's individual learning, development and progress on a continual basis. Our Nursery practitioners also plan next steps in each child's individual development through structured adult planned activities.

Our most recent Quality of Care report was really positive. This was based on feedback from children, parents/carers and staff. Strengths that were identified and commented on the most were "good opportunities to play", "Welsh language definitely improving", "important steppingstone to school" "you're doing an amazing job" and "thank you for all your hard work during a strange and difficult time".

The setting has a clear focus on Health and Wellbeing (both physical and nutritional understanding) as evidenced by staff following our daily routine, planning structured activities, snack times and supporting the children in their play.

The running of our setting continues to be supported by fundraising events held throughout the year as well as donations and grant funding.

Due to the ongoing Coronavirus COVID-19 global pandemic, our setting, like many other Cylch Meithrin's, had to close its doors from 23rd March 2020 to 31st August 2020, with the exception of 6 weeks during June and July 2020 when we were fortunate to be able to open the Cylch for three mornings a week to support keyworkers children and children transitioning to school. Our afternoon sessions remained closed until September 2020. This meant that our younger children did not start back at Cylch after the Easter break.

We were fortunate and very grateful to receive funding from Mudiad Meithrin to pay all our staff a high percentage of their wages during this lockdown period

During March 2021, we were delighted to be awarded a grant of £770 from Tesco Bags of Help to purchase a slide and shed for our outdoor play area.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees for the period 27th April 2020 to 31st March 2021

Fundraising was extremely difficult during this challenging year. We only managed one small fundraising event which boosted our funds by a net amount of £137.

Reserves policy

The results for the year and the financial position of the Charitable Incorporated Organisation are presented in the financial statements on pages 7 to 16. The net incoming resources of unrestricted funds show a surplus of £3,696, and the net incoming resources of restricted funds show a zero balance.

At present the free reserves are £3,696. The trustees aim to retain sufficient reserves required to finance the day running costs of the Charitable Incorporated Organisation for the next twelve months. The adequacy of the reserves policy is reviewed annually.

Going concern

Covid-19 has had a significant impact on the charities operations since the year end 31st March 2021. To mitigate the financial impact of the pandemic, management are seeking additional funding to cover running costs of the charity and implementing cost saving measures. Despite the unpredictable further development of the pandemic, the trustees believe that this event should not impact the book value of the assets or liabilities as of 31st March 2021 and that therefore the going concern of the charity is currently not at risk and going concern is considered appropriate for the 12 months from the signing of these accounts.

FUTURE PLANS

Cylch Meithrin a Ti-a-fi Cwarter bach will continue to deliver child care and education provisions to children with emphasis on learning through play.

Much of the charities work is ongoing and involves staff working within welsh government guidelines and continuing to develop quality of care provision.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Structure, Governance and Management

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Cylch Meithrin a Ti a Fi Cwarter Bach

Report of the Trustees
for the period 27th April 2020 to 31st March 2021

Cylch Meithrin a Ti-a-fi Cwarter Bach is a Charitable Incorporated Organisation run by a voluntary committee. The committee, made up of the organisations three Trustees, meets once during every term of the school calendar or more frequently if required. Our Annual General Meeting takes place during the Autumn Term following the end of the financial year. All Trustees give up their time freely and no remuneration has been paid to any Trustee during this financial period.

In addition to termly meetings, we also hold staff meetings where our Person-in-Charge will take recommendations back to the Trustee/Committee meetings for further discussion and approval. Our Person-in-charge also presents up to date reports on the day to day running of the Cylch including child attendance numbers.

Parental involvement in the daily sessions at the Cylch have been indefinitely suspended and will be re-introduced when Welsh Government guidelines indicate it is safe to do so.

We continue to welcome parental involvement in all our fundraising events.

Jane Thomas
Chair/Trustee

REFERENCE AND ADMINISTRATIVE DETAILS

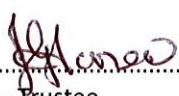
Registered Charity number
1189213

Principal address
93 Llandeilo Road
Upper Brynamman
Carmarthenshire
SA18 1BE

Trustees
E J Thomas (appointed 27.4.2020)
J G Tonen (appointed 27.4.2020)
E L Morgan (appointed 27.4.2020)

Independent Examiner
Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Approved by order of the board of trustees on 03/11/2021 and signed on its behalf by:


.....
J G Tonen - Trustee

**Independent Examiner's Report to the Trustees of
Cylch Meithrin a Ti a Fi Cwarter Bach**

Independent examiner's report to the trustees of Cylch Meithrin a Ti a Fi Cwarter Bach

I report to the charity trustees on my examination of the accounts of Cylch Meithrin a Ti a Fi Cwarter Bach (the Trust) for the period 27th April 2020 to 31st March 2021.

Responsibilities and basis of report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Trust's accounts carried out under section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Laura J Craddock
FCCA
Ashmole & Co
Chartered Certified Accountants
Castle House
High Street
Ammanford
Carmarthenshire
SA18 2NB

Date: 5.11.2021

Cylch Meithrin a Ti a Fi Cwarter Bach

Statement of Financial Activities
for the period 27th April 2020 to 31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM				
Donations and legacies	2	14,851	8,599	23,450
Other trading activities	3	206	-	206
Other income	4	2,334	-	2,334
Total		17,391	8,599	25,990
 EXPENDITURE ON				
Charitable activities	5			
Activities and Events		13,695	8,599	22,294
 NET INCOME		3,696	-	3,696
 TOTAL FUNDS CARRIED FORWARD		3,696	-	3,696

The notes form part of these financial statements

Cylch Meithrin a Ti a Fi Cwarter Bach

Balance Sheet
31st March 2021

	Notes	Unrestricted fund £	Restricted funds £	Total funds £
CURRENT ASSETS				
Debtors	10	281	-	281
Cash at bank and in hand		4,285	-	4,285
		<u>4,566</u>	<u>-</u>	<u>4,566</u>
CREDITORS				
Amounts falling due within one year	11	(870)	-	(870)
		<u>3,696</u>	<u>-</u>	<u>3,696</u>
NET CURRENT ASSETS				
		<u>3,696</u>	<u>-</u>	<u>3,696</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>3,696</u>	<u>-</u>	<u>3,696</u>
NET ASSETS		<u>3,696</u>	<u>-</u>	<u>3,696</u>
FUNDS	12			
Unrestricted funds				3,696
TOTAL FUNDS				<u>3,696</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 03/11/2021 and were signed on its behalf by:


E L Morgan - Trustee

Notes to the Financial Statements
for the period 27th April 2020 to 31st March 2021

1. 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) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. 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.

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.

Taxation

The charity is exempt from 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.

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the period 27th April 2020 to 31st March 2021

2. DONATIONS AND LEGACIES

	£
Donations	1,000
Grants	8,599
Nursery fees received	13,851
	23,450

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

	£
Covid-19 Emergency Grant	4,470
Re-opening and Rebuilding Fund	843
Sustainability Grant	2,516
Tesco Bags of Help	770
	8,599

3. OTHER TRADING ACTIVITIES

	£
Fundraising events	206

4. OTHER INCOME

The funds received of £2,334 relate to funds held by the unincorporated organisation, prior to the formation of the Charitable Incorporated Charity.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs (see note 6)	Support costs (see note 7)	Totals
	£	£	£
Activities and Events	18,881	3,413	22,294

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the period 27th April 2020 to 31st March 2021

6. DIRECT COSTS OF CHARITABLE ACTIVITIES

	£
Staff costs	17,428
Professional costs	112
Rent	1,024
Snacks	176
Christmas fundraising	69
Training costs	72
	<u>18,881</u>

7. SUPPORT COSTS

	Management £	Governance costs £	Totals £
Activities and Events	<u>2,543</u>	<u>870</u>	<u>3,413</u>

Support costs, included in the above, are as follows:

	Activities and Events £
Telephone and Internet	36
Postage and stationery	182
Cleaning and PPE	375
Sundries	82
Equipment costs	1,828
Subscriptions and memberships	40
Accountancy and legal fees	870
	<u>3,413</u>

8. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' expenses

There were no trustees' expenses paid for the period ended 31st March 2021.

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the period 27th April 2020 to 31st March 2021

9. STAFF COSTS

	£
Wages and salaries	17,428
	<u>17,428</u>

The average monthly number of employees during the period was as follows:

Average number of employees	<u>5</u>
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No employees received emoluments in excess of £60,000.

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other debtors	281
	<u>281</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	£
Other creditors	870
	<u>870</u>

12. MOVEMENT IN FUNDS

	Net movement in funds £	At 31.3.21 £
Unrestricted funds		
General fund	3,696	3,696
TOTAL FUNDS	<u>3,696</u>	<u>3,696</u>

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the period 27th April 2020 to 31st March 2021

12. 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	17,391	(13,695)	3,696
Restricted funds			
Covid-19 Emergency Grant	4,470	(4,470)	-
Re-opening and Rebuilding Fund	843	(843)	-
Sustainability Grant	2,516	(2,516)	-
Tesco Bags of Help	770	(770)	-
	<u>8,599</u>	<u>(8,599)</u>	<u>-</u>
TOTAL FUNDS	<u>25,990</u>	<u>(22,294)</u>	<u>3,696</u>

Covid-19 Emergency fund - A restricted fund formed from a grant received from Mudiad Meithrin for the emergency funds required to secure employees services and pay their wages during the covid-19 pandemic.

Re-opening and rebuilding fund - A restricted fund formed from a grant received from Mudiad Meithrin for the personal protective equipment and equipment resources required to comply with the health and safety requirements of covid-19.

Sustainability grant fund - A restricted fund formed from a grant received from Carmarthenshire county council to maintain the opening of the cylch. This has been achieved by paying rent, wages and purchasing personal protective equipment.

Tesco bags of help fund - A restricted fund formed from a grant received from Tesco to maintain the outdoor play and fun area providing children with equipment to have fun and play.

Cylch Meithrin a Ti a Fi Cwarter Bach

Notes to the Financial Statements - continued
for the period 27th April 2020 to 31st March 2021

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the period ended 31st March 2021.