

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

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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.

