

Registered Charity Number: 1190453

Company Number: CE022569

Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2021
for
Cylch Meithrin Llanuwchllyn

Cylch Meithrin Llanuwchllyn
Contents of the Financial Statements
For the Year Ended 31 March 2021

	Page
Trustees Annual Report/Adroddiad Blynyddol	1 – 10
Independent Examiners Report	11
Statement of Financial Activities	12
Balance Sheet	13
Notes to the Financial Statements	14 – 17
Detailed Statement of Financial Activities	18 – 19

Cylch Meithrin Llanuwchllyn

Report of the Trustees For the Year Ended 31 March 2021

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's objective is to advance the education of pre-school children in Llanuwchllyn through the medium of the Welsh language. This is done by providing and presenting a safe and satisfying play and activated, by arranging other charitable activities in order to help parents support their children, and by promoting the aims of Mudiad Ysgolion Meithrin and presenting them to parents/guardians; encouraging them to send their children on to Welsh medium education.

Benefit to the Public

In planning our work for the year, the trustee and executive committee have considered the charity commission guidance on public benefit. In particular, we try to help and support parents and guardians from the local community.

Significant Activities

Cylch Meithrin Llanuwchllyn is a nursery school providing education for children aged from two and a half to four years.

Cylch Meithrin Llanuwchllyn
Report of the Trustees
For the Year Ended 31 March 2021

ANNUAL REPORT/ADRODDIAD BLYNYDDOL

Adroddiad Blynyddol y Person Cofrestredig am Gylch Meithrin Llanuwchllyn 2020-2021.

Cefndir yr Adroddiad:

Oherwydd sefyllfa Covid-19 bu rhaid i'r Cylch Meithrin gau am gyfnod o Ionawr 4 – Chwefror 24 2021. Tra mae'r Cylch Meithrin wedi bod ar agor maent wedi cydymffurfio â chanllawiau iechyd a diogelwch.

Er mwyn creu adroddiad a oedd yn ddiweddar a chywir, casglwyd gwybodaeth o:

- Holiadur i blant y Cylch a gafodd ei gwblhau gan Arweinydd y Cylch
- Holiadur i rieni plant y Cylch (cyfrinachol)
- Arsylwadau cyffredinol y Pwyllgor ar ôl iddynt arsylwi ar rannau o'r Cylch
- Trafodaeth gydag aelodau o'r Pwyllgor am ddigwyddiadau'r flwyddyn

Cefndir y Cylch

Mae'r Cylch yn parhau i gael ei gynnal 4 prynhawn yr wythnos (Llun i Iau) rhwng 12:45 a 3:15 yn Neuadd Bentref Llanuwchllyn. Mae hawl gennym dderbyn hyd at 24 o blant i'r Cylch. Mae 3 aelod o staff yn cael eu cyflogi, sef 1 arweinydd a 2 gymhorthydd. Yn ystod y flwyddyn croeswyd Helen Roberts fel cynorthwydd newydd yn dilyn ymadawiad Ffion Lloyd. Mae'r Cylch yn sicrhau ei fod yn rhan annatod o'r gymuned ac yn ymdrechu bob amser i ymuno yng ngweithgareddau'r gymuned e.e. Eisteddfodau, cyngherddau ac ati. Mae'n parhau i fod â chyswllt agos â'r ysgol leol, Ysgol O.M Edwards, sy'n sicrhau bod y plant sy'n trosglwyddo wedi arfer â'r sefydliad a'r staff.

Mae'r broses i'r pwyllgor ddod yn bwyllgor CIO yn cael ei gwblhau yn fuan.

Nodweddion Cadarnhaol

Rhieni

- Mae'r croeso a dderbynnir ar yr ymweliad cyntaf ac ar ddechrau bob sesiwn o'r Cylch Meithrin yn gadarnhaol, gyda'r rhan fwyaf yn mynegi croeso rhagorol a'r gweddill yn nodi ei fod yn dda iawn.
- Mae'r farn fwy neu lai yn unfrydol fod y gofal yn rhagorol a'r adnoddau a'r gweithgareddau a gynnir i'r plant hefyd yn rhagorol
- Tra bod hanner yr atebion yn nodi fod y dulliau o adael i adael i rieni wybod am y gweithgareddau a weir gyda'r plant yn ddulliau rhagorol, mae'r hanner arall wedi nodi mai da iawn i'r dulliau hyn ac un yn nodi mai da ydyw.

Cylch Meithrin Llanuwchllyn

Report of the Trustees For the Year Ended 31 March 2021

- Noda rhai ymatebion, oherwydd amseru'r holiadur yng ngwyneb COVID-19, nad oes profiad o'r drefn a gynigir i drocodes datblygiad plentyn. Wedi dweud hynny, dylid cofio i'r holiaduron ddychwelyd cyn y noson rieni. Mae rhai o ganlyniad wedi gadael yr adborth am y pwnc hwn yn wag ond nifer wedi mynegi eu bod yn hapus gyda'r drefn a gynigir.
- Mae pob sylw ychwanegol yn gwerthfawrogi ac yn canmol y Vylch.

Ymatebion gan rieni i'w hystyried

- Tra bod 50% o rieni yn credu bod amseroedd y cynhelir pwyllgor y Cylch Meithrin yn gyfleus, mae'n amlwg o'r ymatebion na ydyw yn gyfleus i bawb, gyda 12.5% yn teimlo fod lle i wella ar hyn.
- Yr ymateb lleiaf cadarnhaol yw effeithioldeb y Cylch meithrin yn y dull o farchnata'r Cylch. Mae'r ymatebion yn amrywio o ragorol i dda iawn, da a lle i wella.
- Noda un ymateb o dan unrhyw sylwadau eraill y byddai ystyried gweithgaredd yn y bore e.e. Ti a Fi yn cael ei groesawu a'i werthfawrogi. [Mae Ti a Fi wedi aildddechrau ers derbyn yr holiaduron]

Plant

- Mae'n amlwg fod y plant yn cael mwynhad o amrywiaeth y ddarpariaeth – o amser chware gyda ffrindiau tu mewn a thu allan i waith celf a chreffft, gweithgareddau canu a dawnio ac ymweld â'r parc.
- Hefyd dylid nodi bod cael y bathodyn 'Helpwr y Dydd' yn rhywbeth mae'r plant yn ei drysori.
- Er bod rhai plant wedi rhannu ambell weithgaredd sydd ddim at eu dant, mae'r amrywiaeth a gynigir yn sicrhau'r profiad gorau i bob plentyn. Adlewyrchir hynny wrth i ddau blentyn nodi nad oed dim byd nad ydynt yn eu hoffi.
- Dyhead y plant yw gweld cynnydd yn y gemau a'r teganau. Ond wrth gwrs rhaid cofio bod yn rhaid rhannu'r holl adnoddau rhwng dwy swigen ac nad oedd hi'n bosib defnyddio'r holl adnoddau oherwydd rheolau iechyd a diogelwch yng nghyswllt COVID-19.

Cylch Meithrin Llanuwchllyn
Report of the Trustees
For the Year Ended 31 March 2021

Llwyddiannau'r flwyddyn

- Cymryd rhan mewn digwyddiadau amserol yn ystod y flwyddyn e.e. diolchgarwch, Plant mewn Angen, Dydd Gŵyl Dewi. Oherwydd y pandemig Covid-19 cynhaliwyd Cyngerdd Nadolig rhithiol gan Ysgol O.M Edwards a oedd yn cynnwys plant y Cylch Meithrin
- Dathlu diwrnod y llyfr.
- Bwrdd yr wythnos – canolbwyntio ar siâp, lliw ac ati
- Dilynir thema benodol bob hanner tymor. Y themâu eleni oedd Fi Fy Hun, Yr Hydref, Y Nadolig, Y Tywydd, Y Gwanwyn ac Ar y Fferm.
- Cynhaliwyd parti i ddathlu 50 mlynedd ers sefydlu Mudiad Meithrin.
- Diwrnod chwaraeon ar gyfer y plant ar y cae pêl droed.
- Derbyniwyd rhoddion ariannol hael gan Ras yr Aran (£100) a phenderfynodd Lois Tyn Ffridd a Rhys Jones beidio derbyn eu harian Clwb Cant.
- Clwb cant fel bod modd codi arian i'r cylch.
- Trip diwedd tymor yr haf ar Rheilffordd Llyn Tegid.
- Cynhaliwyd prynhawn chwareon i'r plant.
- Cynhaliwyd Her yr Haf mewn partneriaeth gydag Ysgol O.M Edwards. Roedd yn gyfle i godi arian drwy gwblhau her, sef reidio unrhyw beth megis beic, sgwter, go kart ayb gyda thargedau gwahanol ar gyfer pob oedran. Cafodd yr arian a gasglwyd £201.40 - £67 yr un i Gylch Meithrin Llanuwchllyn, Ysgol O.M. Edwards, a Ward y Plant, Ysbyty Maelor.
- Cynhaliwyd Raffl Nadolig a chasglwyd £336 tuag at y Cylch Meithrin.
- Rydym yn hynod ddiolchgar i'r staff a rhieni a gyfrannodd wobrau tuag at y raffl. Hefyd yn ddiolchgar iawn i Tammy Evans am y teganau amrywiol mae wedi rhoi i'r Cylch.
- Mae pwyllgor y Cylch Meithrin wedi cytuno i fod yn gyfrifol o'r Caffi Peldroed unwaith eto a bydd yr holl elw mynd tuag at y Cylch Meithrin.
- Yn ystod y cyfnod roedd y Cylch Meithrin ar gau, sicrhodd Sioned Roberts ddarpariaeth i'r plant drwy gyfrwng Facebook gan rannu fideos Mudiad Meithrin a darllen straeon ei hun.

Cylch Meithrin Llanuwchllyn

Report of the Trustees For the Year Ended 31 March 2021

Sicrhau ansawdd yn y Cylch

Mae gweithdrefnau'r Cylch yn cydymffurfio â rheoliadau a gofynion statudol sefydliadau allanol Arolygiaeth Gofal Cymru (AGC) a Mudiad Ysgolion Meithrin

- Mae'r Pwyllgor a'r staff yn deall eu cyfrifoldebau swydd ac wedi derbyn swydd ddisgrifiad. Cynhelir cyfarfodydd ar y cyd.
- Ymgynghorir pan fo angen â Haf, swyddog rhanbarthol Mudiad Meithrin, a byddwn yn ymgynghori yn y dyfodol â'r swyddog newydd, Helen Rees Jones.
- Fel rhan o reoli perfformiad, gosodir targedau gyda'n staff yn ogystal â chwblhau hunan-arfarniadau bob tymor.
- Anfonir holiaduron blynyddol i'r plant, rhieni a'r staff, a bydd yr adborth yn cael ei ymgorffori yn y cynllun datblygu.
- Sicrhir bod tystysgrifau a chymwysterau yn gyfredol yn ogystal â manteisio ar ddarpariaeth cyrsiau a gynigir gan Mudiad Meithrin.

Cyfathrebu / Rhannu gwybodaeth

- Dulliau cyfathrebu'r Cylch yn cynnwys llythyrau ar bapur, Facebook a'r grŵp WhatsApp. Mae'r grŵp WhatsApp yn gweithio'n dda. Mae grwpiau ar wahân ar gyfer aelodau'r pwyllgor a'r rhieni.
- Trefnwyd noson rieni cyn diwedd y tymor er mwyn i'r rhieni gael cyfle i drafod datblygiad eu plant gyda'r arweinydd.
- Mae cyfle i rieni fynychu'r Cyfarfod Blynyddol yn ogystal â chyfarfodydd eraill a gynhelir yn ystod y flwyddyn e.e. trefnu i godi arian.

Agweddau i'w datblygu

- Mae'r staff i gyd wedi nodi y byddai cael wi-fi yn y neuadd o gymorth i'w gwaith. Mae Pwyllgor y Cylch wedi bod yn trafod hyn ac wedi penderfynu prynu Dongle er mwyn cael mynediad i'r we.
- Mae aelod o staff wedi mynegi ei bod yn teimlo y byddai mynd ar gyrsiau dysgu drwy chwarae yn fuddiol iddi gan fod gweithio mewn Cylch Meithrin yn wahanol i'w gwaith blaenorol yn y creche lleol.
- Gwelliant Parhaus – Casglu tystiolaeth o waith y plant er mwyn gweithio tuag at safon arian (Safonau Serennog Mudiad Meithrin).

Cylch Meithrin Llanuwchllyn

Report of the Trustees For the Year Ended 31 March 2021

Crynodeb

O fod wedi derbyn sylwadau gan rieni, staff a'r plant y cylch meithrin, gallwn ymfalchïo yn llwyddiant y Cylch i sicrhau'r addysg orau drwy amrywiaeth o weithgareddau mewn awyrgylch hapus. Er gwaethaf y cyfnod heriol yn ystod 2020/21, llwyddodd y pwyllgor a'r staff i gyrraedd a'r gofynion disgwylidig i sicrhau gofod a gweithgareddau diogel i'r staff a'r plant a gwerthfawrogwyd hynny yn fawr gan bawb. Trwy'r cyfnod sicrhawyd amrywiaeth o weithgareddau, teithiau addysgol o amgylch y fro gan ehangu ar amrywiaeth sgiliau a hyder y plant. Manteisiwyd ar y gofod awyr agored i gyflawni gweithgareddau yn ystod yr amser hwn.

Bu'r cydweithio agos rhwng ysgol O.M. Edwards a phwyllgor y Neuadd Bentref o gymorth i sicrhau hyn. Hyfryd pob amser yw gweld cydweithio rhwng y Cylch Meithrin a sefydliadau a chymdeithasau eraill yn y gymuned. Wrth geisio paratoi ar gyfer tymor newydd gobeithiwn i barhau a'r hyn sydd eisoes yn cael ei gynnig ac wrth i reolau Covid-19 lacio, ehangu hyd yn oed fwyfwy ar brofiadau addysgol y plant a pherthynas y Cylch a'r gymuned.

*Bydd copi o'r adroddiad yn cael ei anfon i AGC a bydd copi yn cael ei gadw yn y Cylch (dan ofalaeth yr Arweinydd) lle bydd croeso unrhyw amser i riant neu aelod o staff y Mudiad Meithrin ei ddarllen. Bydd yr adroddiad yn cael ei gyflwyno yn y Pwyllgor Blyneddol.

Llawer o ddiolch ichi am eich cydweithrediad a'ch cefnogaeth ar hyd y flwyddyn.

Cylch Meithrin Llanuwchllyn

Report of the Trustees For the Year Ended 31 March 2021

FINANCIAL REVIEW Reserves Policy

It is the view of the Trustee and the voluntary Committee that sufficient reserves should be maintained to enable our charitable activities to continue for at least twelve months. This would in our view provide sufficient time for all those that rely on our services to find replacement support services should a worst case scenario occur and the Cylch is continuing in its aim to reach this goal.

STRUCTURE, GOVERNANCE AND MANAGEMENT Governing Document

The Charity is controlled by its governing document, its constitution dated 17 July 2020 and constitutes a charitable incorporated organisation.

Recruitment and Appointment of New Trustees

Membership of the Charity shall be open to:

- a) Parents or guardians of every child who attends the Cylch Meithrin;
- b) Parents or guardians who have been elected members of officers of the Committee although their children have left the Cylch Meithrin;
- c) Any other person or body elected at a General Meeting.

Cylch Meithrin Llanuwchllyn

Report of the Trustees
For the Year Ended 31 March 2021

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

The Charity shall be steered by a Committee, which will bear the responsibility to ensure that it functions in accordance with its aims. The Committee should meet at least three times a year and shall be comprised of:

- a) Chairman, Vice-Chairman, Treasurer and Secretary (the officers);
- b) A minimum of 10 other members;
- c) 5 co-opted members according to the decision of the Committee.

A proportion of the Committee, subject to a maximum of two-thirds, at the time of election or co-option, shall be parents or guardians of Cylch Meithrin children.

In order for any meeting to be quorate, there will need to be two officers and 35% of the Committee's membership (excluding officers) present.

The committee shall have the right to co-opt and to appoint any sub-committee and to specify the nature and extent of its work. All acts and proceedings of such sub-committee shall be fully and promptly reported to the Committee.

The management and administration of the Charity shall be vested in the Committee. All necessary rights to ensure that the day to day activities of the Charity are carried out effectively are vested in the Chairman. The Chairman shall report on the use of these powers to the next meeting of the Committee.

Officers and members of the Committee shall be elected at the general meeting for a period of a year. They may be re-elected for a further term provided they have not been members of the Committee for three consecutive years.

Co-opted members should be elected on the occasion of every annual general meeting. Co-opted members shall not be members of the Committee for a period of more than five consecutive years (not including any period of time spent as an Officer or elected member of the Committee).

On the occasion of the resignation or death of an elected member, the Committee shall have the right to appoint another member to fill the gap.

Cylch Meithrin Llanuwchllyn

**Report of the Trustees
For the Year Ended 31 March 2021**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational Structure

No paid employee of the Charity shall be a member of the Committee or vote. The employee or his/her representative may receive an invitation to attend a meeting in order to advise and should be invited to attend the Committee for this purpose. It shall not be necessary for them to attend throughout the duration of the meeting.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number 1190453

Company Number CE022569

Principal Address

Neuadd Bentref
Llanuwchllyn
Bala
Gwynedd
LL23 7TT

Trustees

Ms Mari Gwent Roberts (Chair) - appointed 17/07/2020
Ms Rowena Joan Jones - appointed 17/07/2020
Ms Angharad Huws - appointed 17/07/2020
Dr Sian Gwent - appointed 17/07/2020

Independent Examiner

Dylan Evans BA FCA
Hill and Roberts Limited
Chartered Accountants
50 High Street
Mold
Flintshire
CH7 1BH

Bankers

HSBC Bank PLC
56 High Street
Bala
Gwynedd
LL23 7ND

Cylch Meithrin Llanuwchllyn

Report of the Trustees
For the Year Ended 31 March 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to:

- Select suitable accounting policies and then apply them consistently;
- Observe the methods and principles in the Charity SORP;
- Make judgements and estimates that are reasonable and prudent;
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on ...18/1/22.....and signed on its behalf
by:


Trustee

**Independent Examiners Report to the Trustees
of Cylch Meithrin Llanuwchllyn**

I report on the accounts for the year ended 31 March 2021 set out on pages eight to nineteen.

Respective Responsibilities of Trustees and Examiner

The charity's trustees are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Charities Act)) and that an independent examination is required.

It is my responsibility to:

- Examine the accounts under Section 145 of the 2011 Act;
- To follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145 (5)(b) of the 2011 Act); and
- To state whether particular matters have come to my attention.

Basis of the Independent Examiners Report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a "true and fair view" and the report is limited to those matters set out in the statements below.

Independent Examiners Statement

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

- 1) which gives me reasonable cause to believe that, in any material respect, the requirements
 - To keep accounting records in accordance with Section 130 of the 2011 Act; and
 - To prepare accounts which accord with the accounting records and to comply with the accounting requirements of the 2011 Act

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.



.....
D V Evans BA FCA
Hill and Roberts Limited

25 Jun 2022

.....
Date

Cylch Meithrin Llanuwchllyn

Statement of Financial Activities for the Year Ended 31 March 2021

Notes	Unrestricted Fund £	Restricted Fund £	31/03/21 Total Funds £
INCOMING RESOURCES			
Activities to Promote the Charity's Objectives			
Grants	15,076	-	15,076
Activities to Generate Income			
Children's Fees & Fundraising	3,054	-	3,054
Interest Received	2	-	2
	-----	-----	-----
Total Income	18,132	-	18,132
RESOURCES EXPENDED			
Charitable Activities	23,036	-	23,036
Support Costs	905	-	905
	-----	-----	-----
Total Expenditure	23,941	-	23,941
	-----	-----	-----
NET MOVEMENT IN FUNDS	(5,809)	-	(5,809)
RECONCILIATION OF FUNDS			
Total Funds Brought Forward	-	-	-
Transfer In	17,804	-	17,804
	-----	-----	-----
Total Funds Carried forward	11,995	-	11,995
	=====	=====	=====

Cylch Meithrin Llanuwchllyn

Balance Sheet as at 31 March 2021

		2021	
	Notes	£	£
FIXED ASSETS			
Tangible Assets	4		470

CURRENT ASSETS			
Stocks	5	-	
Debtors	6	-	
Cash in Hand and at Bank		12,648	

		12,648	
CREDITORS			
Amounts falling due within one year	7	(1,123)	

NET CURRENT ASSETS			11,525

NET ASSETS			11,995
			=====
FUNDS			£
Unrestricted Funds	8		11,995
Restricted Funds	8		-

TOTAL FUNDS			11,995
			=====

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by;

.....
Trustee

18/1/22
Se Gweth

Cylch Meithrin Llanuwchllyn

Notes to the Financial Statements for the Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of the preparing the financial statements

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practices: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) issued on 16 July 2014 and the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS102) the Charities Act 2011.

The trust constitutes a public benefit entity as defined by FRS102.

The financial statements are prepared in sterling, which is the functional currency of the entity.

In line with the guidance issued by the Charity Commission the charity has adopted the accruals method of accounting for its incoming and outgoing resources.

Funds structure

The charity has a single unrestricted income fund, which the trustees are free to use for any purpose in furtherance of the charitable objectives.

Income

All income is recognised in the Statement of Financial Activities once the 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.

Tangible Fixed Assets

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

Computer Equipment - 20% on reducing balance

Cylch Meithrin Llanuwchllyn

Notes to the Financial Statements for the Year Ended 31 March 2021

Tangible Fixed Assets (continued)

Capital assets with a cost in excess of £300 and an expected useful life of more than one year are capitalised onto the balance sheet.

Fixed assets are, as alluded to above, stated at their cost prices, less accumulated depreciation and less amounts recognised in respect of impairment.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items

Taxation

The charity is exempt from tax on its charitable activities and is not registered for value added tax.

2. TRUSTEES REMUNERATION AND BENEFITS

Trustees Remuneration

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

Trustees Expenses

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

3. STAFF COSTS

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

	31/03/21
	£
Paid Employees	3

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

Cylch Meithrin Llanuwchllyn

Notes to the Financial Statements for the Year Ended 31 March 2021

4. TANGIBLE FIXED ASSETS

	Computer Equipment £	Total £
COST	-	-
At 1 April 2020	587	587
Additions	587	587
At 31 March 2021		
DEPRECIATION	-	-
At 1 April 2020	117	117
Charge for Year	117	117
At 31 March 2021		
NET BOOK VALUE	470	470
At 31 March 2021		
At 31 March 2020	-	-

5. STOCKS

Stocks

31/03/21
£

6. DEBTORS

Other Debtors

31/03/21
£

Cylch Meithrin Llanuwchllyn

Notes to the Financial Statements for the Year Ended 31 March 2021

7. CREDITORS

	31/03/21
	£
Trade Creditors	-
Taxation and Social Security	373
Other Creditors	750
	<u>-----</u>
	1,123
	<u>=====</u>

8. MOVEMENT IN FUNDS

	Transferred In	Incoming Resources	Outgoing Resources	At 31 March 2021
	£	£	£	£
Restricted funds	-	-	-	-
Unrestricted funds	17,804	18,132	23,941	11,995
	<u>-----</u>	<u>-----</u>	<u>-----</u>	<u>-----</u>
TOTAL FUNDS	<u>17,804</u>	<u>18,132</u>	<u>23,941</u>	<u>11,995</u>
	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £
Tangible fixed assets	470
Net current assets	11,525
	<u>-----</u>
	£11,995
	<u>=====</u>

10. RELATED PARTY DISCLOSURES

The assets and liabilities of Cylch Meithrin Llanuwchllyn (charity number 1069386) were transferred to the charitable incorporated organisation, Cylch Meithrin Llanuwchllyn (charity number 1190453, company number CE022569) on the 17 July 2020.

Cylch Meithrin Llanuwchllyn

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31/03/2021 £
INCOME	
Grant Income	11,917
Gwynedd Council Subsidy	3,159
HMRC Furlough Scheme	-----
	15,076
 Activities to Generate Income	 3,054
Children's Fees	-
Donations	-
Trip Receipts	-
Photo Commission	-
Sundry Income	-
Fundraising Events	-----
	3,054
 Interest Received	 2

Total Incoming Resources	18,132 =====

Cylch Meithrin Llanuwchllyn

Detailed Statement of Financial Activities for the Year Ended 31 March 2021

	31/03/2021 £
EXPENDITURE	
Charitable Activities	
Wages	18,274
Tacsi i'r Plant	232
Membership	-
Premises costs	1,412
Sundries	437
Resources, Toys and Other Educational Materials	1,638
Training Costs	12
Spent on the Community	134
Fundraising Costs	585
Trip Costs	-
Printing, Postage and Stationary	195
Computer Equipment depreciation	117

	23,036
Support Costs	
Independent examiner's fee	660
Payroll Costs (Three Years)	245

Total Resources Expended	23,941
	=====
Net Income / (Expenditure)	-----
	£ (5,809)
	=====