

Registered Charity Number: 1190680

Company Number: CE022740

**Report of the Trustees and
Unaudited Financial Statements for the Year Ended 31 March 2025
for
Canolfan Deulu Y Bala**

Canolfan Deulu Y Bala
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For the Year Ended 31 March 2025

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Canolfan Deulu Y Bala
Report of the Trustees
For the Year Ended 31 March 2025

OBJECTIVES AND ACTIVITIES

Objectives and Aims

The Charity's objectives are to:

- Offer full day care for children 0-4 years old.
- Provide early-years experiences and Welsh-medium education for pre-school children.
- To offer wrap-around care for 5–11-year-olds and full day care during School Holidays.

The charity aims to meet these objectives by providing and presenting a safe and satisfying environment for play and child development, through the organisation of charitable activities, to help parents support their children. Additionally, 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

Canolfan Deulu Y Bala is a day-care service for children aged 0-11 years and a Nursery School providing education for children aged 0-4 -years.

ACHIEVEMENT AND PERFORMANCE

Charitable Activities

During the year Canolfan Deulu Y Bala has continued to develop as an integral part of the Community, establishing relationships with families and reaching out to find new ways to support parents and carers.

Please see the attached Manager's Report for further information on the development and particular activities undertaken during the year.

Canolfan Deulu Y Bala
Report of the Trustees
For the Year Ended 31 March 2025

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 Canolfan Deulu Y Bala 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 31 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 Canolfan Deulu Y Bala;
- b) Parents or guardians who have been elected members of officers of the Committee although their children have left the Canolfan Deulu y Bala;
- c) Any other person or body elected at a General Meeting.
- d) The maximum number of trustees is Eleven.
- e) Every trustee must be appointed for a term of three years by a resolution passed at a properly convened meeting of the charity trustees.

Canolfan Deulu Y Bala
Report of the Trustees
For the Year Ended 31 March 2025

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 periodically.

- a) Any charity trustee may call a meeting of the charity trustees.
- b) The minimum period of notice required to hold a general meeting of the trustees is fourteen days.
- c) The charity trustees must keep minutes of all appointments of offices of the charity trustees, proceedings at general meetings, other meetings of the trustees and all decisions, including appropriate reasons, made at meetings by the trustees.

In order for any meeting to be quorate, there will need to be two trustees or 35% of the trustees 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 Chairperson. The Chairperson shall report on the use of these powers to the next meeting of the Committee.

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

Canolfan Deulu Y Bala
Report of the Trustees
For the Year Ended 31 March 2025

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Charity Number 1190680

Company Number CE022740

Principal Address

Ysgol Beuno Sant y Bala
Heol y Castell
Bala
Gwynedd
LL23 7UU

Trustees

Bethan Emyr Jones (Chair)
Kate Marie Benny
Stacy Galdo
Dilwyn Morgan
Lindsey Ellis Edwards

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

Canolfan Deulu Y Bala
Report of the Trustees
For the Year Ended 31 March 2025

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 13/01/2025 and signed on its behalf by:

Stacy Galdo
Trustee

Independent Examiners Report to the Trustees of Canolfan Deulu Y Bala

I report on the accounts for the year ended 31 March 2025 set out on pages seven to fourteen.

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.

Canolfan Deulu Y Bala

Statement of Financial Activities for the Year Ended 31 March 2025

Notes	Unrestricted Fund £	Restricted Fund £	31/03/25 Total Funds £	31/03/2024 Total Funds £
INCOMING RESOURCES				
Activities to Promote the Charity's Objectives				
Grants	157,265	-	157,265	140,245
Activities to Generate Income				
Children's Fees & Fundraising	292,373	-	292,373	230,686
Interest Received	331	-	331	16
	-----	-----	-----	-----
Total Income	449,969	-	449,969	370,947
RESOURCES EXPENDED				
Charitable Activities	398,824	-	398,824	362,430
Support Costs	3,317	-	3,317	3,354
	-----	-----	-----	-----
Total Expenditure	402,141	-	402,141	365,784
	-----	-----	-----	-----
NET MOVEMENT IN FUNDS	47,828	-	47,828	5,163
RECONCILIATION OF FUNDS				
Total Funds Brought Forward	41,459	-	41,459	32,222
Transferred In	-	-	-	4,074
	-----	-----	-----	-----
Total Funds Carried forward	89,287	-	89,287	41,459
	=====	=====	=====	=====

Canolfan Deulu Y Bala

Balance Sheet as at 31 March 2025

		2025		2024	
	Notes	£	£	£	£
FIXED ASSETS					
Tangible Assets	4		37,865		9,378
			-----		-----
CURRENT ASSETS					
Stocks	5	-		-	
Debtors	6	17,110		612	
Cash in Hand and at Bank		39,908		36,211	
		-----		-----	
		57,018		36,823	
CREDITORS					
Amounts falling due within one year	7	(5,596)		(4,742)	
		-----		-----	
NET CURRENT ASSETS			51,422		32,081
			-----		-----
NET ASSETS			89,287		41,459
			=====		=====
FUNDS					
			£		£
Unrestricted Funds	8		89,287		41,459
Restricted Funds	8		-		-
			-----		-----
TOTAL FUNDS			89,287		41,459
			=====		=====

The financial statements were approved by the Board of Trustees on 13/01/2025 and were signed on its behalf by;

Stacy Galdo
Trustee

Canolfan Deulu Y Bala

Notes to the Financial Statements for the Year Ended 31 March 2024

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

Computer Equipment - 20% on reducing balance

Fixtures & Fittings – 20% on reducing balance

Land & Buildings – 5% Straight Line

Canolfan Deulu Y Bala

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

Tangible Fixed Assets (continued)

Capital assets with a cost in excess of £100 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 2025 nor for the year ended 31 March 2024.

Trustees Expenses

There were no trustees expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

3. STAFF COSTS

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

	31/03/25	31/03/24
	£	£
Paid Employees	18	18
	=====	=====

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

Canolfan Deulu Y Bala

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

4. TANGIBLE FIXED ASSETS

	Equipment £	Total £
COST		
At 1 April 2024	13,022	13,022
Additions	31,962	31,962
	-----	-----
At 31 March 2025	44,984	44,984
	=====	=====
DEPRECIATION		
At 1 April 2024	3,644	3,644
Charge for Year	3,475	3,475
	-----	-----
At 31 March 2025	7,119	7,119
	=====	=====
NET BOOK VALUE		
At 31 March 2025	37,865	37,865
	=====	=====
At 31 March 2024	9,378	9,378
	=====	=====

5. STOCKS

	31/03/25 £	31/03/24 £
Stocks	-	-
	=====	=====

6. DEBTORS

	31/03/25 £	31/03/24 £
Debtors	16,498	
Prepayments	612	612
	-----	-----
	17,110	612
	=====	=====

Canolfan Deulu Y Bala

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

7. CREDITORS

	31/03/25	31/03/24
	£	£
Trade Creditors	-	-
Taxation and Social Security	3,906	2,311
Other Creditors	1,690	2,431
	-----	-----
	5,596	4,742
	=====	=====

8. MOVEMENT IN FUNDS

	At 31 March 2024	Incoming Resources	Outgoing Resources	At 31 March 2025
	£	£	£	£
Restricted funds	-	-	-	-
Unrestricted funds	41,459	449,969	402,141	89,287
	-----	-----	-----	-----
TOTAL FUNDS	41,459	449,969	402,141	89,287
	=====	=====	=====	=====

9. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	General Fund £
Tangible fixed assets	37,865
Net current assets	51,422

	£89,287
	=====

Canolfan Deulu Y Bala

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

	31/03/25	31/03/24
	£	£
INCOME		
Grant Income		
Gwynedd Council Subsidy	70,492	102,782
Flintshire Council Subsidy	-	1,550
Welsh Government Subsidy	76,178	30,082
Mudiad Meithrin	-	5,831
Fundraising	2,269	-
Other Grants	10,595	-
	-----	-----
	159,534	140,245
Activities to Generate Income		
Children's Fees	290,104	230,686
	-----	-----
	290,104	230,686
Interest Received	331	16
	-----	-----
Total Incoming Resources	449,969	370,947
	=====	=====

Canolfan Deulu Y Bala

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

	31/03/25	31/03/2024
	£	£
EXPENDITURE		
Charitable Activities		
Uniform purchases	108	895
Wages	328,969	301,928
Membership	423	380
Rates and water rates	2,455	804
Telephone	887	852
Printing, postage and stationary	31	16
Sundries	2,530	1,213
Premises rent	5,300	5,300
Insurance	180	180
Food costs	12,242	11,009
Training costs	742	1,952
Trips and other events costs	239	304
Resources, toys and other educational materials	7,599	12,942
Equipment leasing	-	1,182
Cleaning costs and supplies	5,209	5,515
Property repairs and improvements	7,194	14,192
Bank charges	73	247
Computer costs	1,419	1,173
Depreciation	3,475	2,346
	-----	-----
	398,824	362,430
Support Costs		
Independent examiner's fee	854	850
Professional fees	2,463	2,504
	-----	-----
Total Resources Expended	402,141	365,784
	=====	=====
Net Income / (Expenditure)	£47,828	£5,163
	=====	=====