

**CYLCH MEITHRIN MAES Y MORFA
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



Blayney Accountancy Limited
Suite 11, BSC
Innovation Quarter, Hood Road
Barry
Vale Of Glamorgan
CF62 5QN

Cylch Meithrin Maes Y Morfa Contents

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Cylch Meithrin Maes Y Morfa

Trustees' Report For The Year Ended 31 March 2025

The trustees present their report and the financial statements for the year ended 31 March 2025.

Objectives and Activities

Aims and Objectives

At Cylch Meithrin Maes y Morfa, we aim to educate the children through the medium of Welsh.

The children are given every opportunity to explore, experiment and develop their abilities whilst they are introduced through enhanced and structured play, the seven areas of learning, both in and outdoors whilst adapting and enhancing our resources daily. We offer the children support to become independent, confident, bilingual beings.

Objectives, strategies and activities

Our committee and managers ensure that all staff are qualified or working towards a suitable qualification, in order to provide a secure and happy environment, rich in variety of rewarding and carefully planned experiences, ensuring that children are cared for in a safe, healthy positive environment where children can learn, play, achieve and have fun in line with Flying Start. The Foundation Phase and standards set out by the Welsh Assembly Government, CIW, Mudiad Meithrin and our policies and procedures.

Public Benefit

All children regardless of their race, gender, faith, religion or background are welcome to join the nursery. We pride ourselves on enhancing the children's skills such as language and literacy, social, creative, physical and emotional development.

Once a week we carry out a cooking activity with the children to encourage healthy eating and we encourage the parents to join in so we are able to build a good rapport with them and encourage the parents to mirror the healthy eating approach at home.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Financial Review

Reserves Policy

As a charity registered nursery, we are a non profit making nursery therefore our financial budget is based around our operational costs, staffing, resources and expenses. In an area of high unemployment, single parents and densely populated, we have no reserves, if there is any excess income it's spent on resources needed.

Structure, Governance and Management

Governing Document

Constitution adopted

Trustee Selection Methods

Membership of the Charity shall be open to:

1. to parents or guardians of every child who attends the Cylch Meithrin,
2. parents or guardians who have been elected members or officers of the Committee although their children have left the Cylch Meithrin
3. any other person or body elected at a General meeting.

Reference and Administrative Details

Trustees

Mr Gary Farleigh
Mrs Kathleen Farleigh

**Cylch Meithrin Maes Y Morfa
Trustees' Report (continued)
For The Year Ended 31 March 2025**

Charity Number

1193089

Principal Address

76 Stacey Road
Adamstown
Cardiff
CF24 1DW

Independent Examiner

Rhys Blayney FMAAT
Blayney Accountancy Limited
Suite 11, BSC
Innovation Quarter, Hood Road
Barry
Vale Of Glamorgan
CF62 5QN

**Cylch Meithrin Maes Y Morfa
Trustees' Report (continued)
For The Year Ended 31 March 2025**

The trustees' report was approved by the board of trustees and signed on its behalf by:



Mr Gary Farleigh
Trustee
16th January 2026



Mrs Kathleen Farleigh
Trustee

Cylch Meithrin Maes Y Morfa
Independent Examiner's Report to the Trustees of Cylch Meithrin Maes Y Morfa
For The Year Ended 31 March 2025

I report to the trustees on my examination of the accounts of Cylch Meithrin Maes Y Morfa (the Trust) for the year ended 31 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 2011 Act and in carrying out my examination, I have followed the 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 contents 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.

Rhys Blayney FMAAT
16th January 2026
Suite 11, BSC
Innovation Quarter, Hood Road
Barry
Vale Of Glamorgan
CF62 5QN

Cylch Meithrin Maes Y Morfa
Statement of Financial Activities
For The Year Ended 31 March 2025

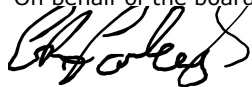
		2025	2024
		Unrestricted funds	Unrestricted funds
	Notes	£	£
INCOME AND ENDOWMENTS FROM:			
Charitable activities:			
Educate children through the medium of Welsh		87,705	78,218
EXPENDITURE ON:			
Charitable activities:	3		
Educate children through the medium of Welsh		(86,553)	(68,374)
NET INCOME		1,152	9,844
NET MOVEMENT IN FUNDS		1,152	9,844
RECONCILIATION OF FUNDS:			
Total funds brought forward		42,063	32,219
TOTAL FUNDS CARRIED FORWARD	10	43,215	42,063

The notes on pages 7 to 9 form part of these financial statements.

Cylch Meithrin Maes Y Morfa
Statement of Financial Position
As At 31 March 2025

		2025	2024
		Unrestricted	Total
	Notes	funds	funds
		£	£
CURRENT ASSETS			
Debtors	7	7,381	7,381
Cash at bank and in hand		38,170	37,343
		<u>45,551</u>	<u>44,724</u>
Creditors: Amounts Falling Due Within One Year	8	<u>(2,336)</u>	<u>(2,661)</u>
NET CURRENT ASSETS (LIABILITIES)		<u>43,215</u>	<u>42,063</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>43,215</u>	<u>42,063</u>
NET ASSETS		<u>43,215</u>	<u>42,063</u>
FUNDS OF THE CHARITY			
Unrestricted Funds		<u>43,215</u>	<u>42,063</u>
TOTAL FUNDS	10	<u><u>43,215</u></u>	<u><u>42,063</u></u>

On behalf of the board



Mr Gary Farleigh
Trustee
16th January 2026



Mrs Kathleen Farleigh
Trustee

The notes on pages 7 to 9 form part of these financial statements.

Cylch Meithrin Maes Y Morfa

Notes to the Financial Statements

For The Year Ended 31 March 2025

1. General Information

Cylch Meithrin Maes Y Morfa is a charitable incorporated organisation registered with the Charity Commission, registered charity number 1193089. The principal address is 76 Stacey Road, Adamstown, Cardiff, CF24 1DW.

2. Accounting Policies

2.1. Basis of Preparation of Financial Statements

The financial statements 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 charity is a Public Benefit Entity as defined by FRS 102.

2.2. Going Concern Disclosure

The trustees have not identified any material uncertainties related to events or conditions that may cast significant doubt about the charity's ability to continue as a going concern.

2.3. Incoming Resources

Principal sources of income are from the local council and Flying Start re nursery fees, Parents also pay directly for the nursery places.

2.4. Cash and Cash Equivalents

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. Analysis of Expenditure

	2025		
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
Educate children through the medium of Welsh	72,282	14,271	86,553
	2024		
	Activities undertaken directly	Support costs (see note 4)	Total
	£	£	£
Educate children through the medium of Welsh	54,657	13,717	68,374

4. Support Costs

	2025
	Educate children through the medium of Welsh
	£
Employee costs	769
Premises expenses	8,008
General administration	5,494
	14,271

Cylch Meithrin Maes Y Morfa
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

	2024
	Educate children through the medium of Welsh
	£
Premises expenses	11,963
General administration	1,754
	<u>13,717</u>

5. Staff Costs

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	62,282	47,864
Other pension costs	1,417	1,019
	<u>63,699</u>	<u>48,883</u>

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

6. Average Number of Employees

Average number of employees during the year was: 5 (2024: 6)

7. Debtors

	2025	2024
	£	£
Due within one year		
Amounts owed by participating interests	7,381	7,381

8. Creditors: Amounts Falling Due Within One Year

	2025	2024
	£	£
Other creditors	677	387
Taxation and social security	1,299	468
Accruals and deferred income	360	1,806
	<u>2,336</u>	<u>2,661</u>

9. Pension Commitments

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £1,417 (2024: £1,019).

At the statement of financial position date contributions of £658 (2024: £368) were due to the fund and are included in creditors.

Cylch Meithrin Maes Y Morfa
Notes to the Financial Statements (continued)
For The Year Ended 31 March 2025

10. Movement in Funds

	As at 1 April 2024	Income	Expenditure	As at 31 March 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	42,063	87,705	(86,553)	43,215
Total funds	<u>42,063</u>	<u>87,705</u>	<u>(86,553)</u>	<u>43,215</u>

	As at 1 April 2023	Income	Expenditure	As at 31 March 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	32,219	78,218	(68,374)	42,063
Total funds	<u>32,219</u>	<u>78,218</u>	<u>(68,374)</u>	<u>42,063</u>

11. Transactions with Trustees

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

12. Related Party Disclosures

There have been no related party transactions in the reporting period that require disclosure.

Cylch Meithrin Maes Y Morfa
Detailed Statement of Financial Activities
For The Year Ended 31 March 2025

	2025	2024
	Total funds	Total funds
	£	£
INCOME AND ENDOWMENTS FROM:		
Charitable Activities:		
Educate children through the medium of Welsh		
Nursery	16,061	13,621
Grants	44,524	19,477
Government Grants	27,120	45,120
	<u>87,705</u>	<u>78,218</u>
	87,705	78,218
EXPENDITURE ON:		
Charitable Activities:		
Educate children through the medium of Welsh		
Purchases	(5,808)	(737)
Waste disposal	(260)	-
Wages and salaries	(62,282)	(47,864)
Employers pensions - defined contribution schemes	(1,417)	(1,019)
Other direct costs	(2,515)	(5,037)
Staff welfare	(769)	-
Rent	(4,034)	(2,734)
Light and heat	(3,284)	(3,373)
Repairs and maintenance	(500)	(3,196)
Cleaning	(190)	(2,660)
Vehicle running costs	(1,594)	(350)
Insurance	(1,210)	-
Telecommunications and data costs	(302)	(87)
Accountancy fees	(360)	(1,206)
Professional fees	(107)	-
Subscriptions	(135)	(90)
Bank charges	-	(21)
Sundry expenses	(1,786)	-
	<u>(86,553)</u>	<u>(68,374)</u>
	(86,553)	(68,374)
NET INCOME	<u>1,152</u>	<u>9,844</u>