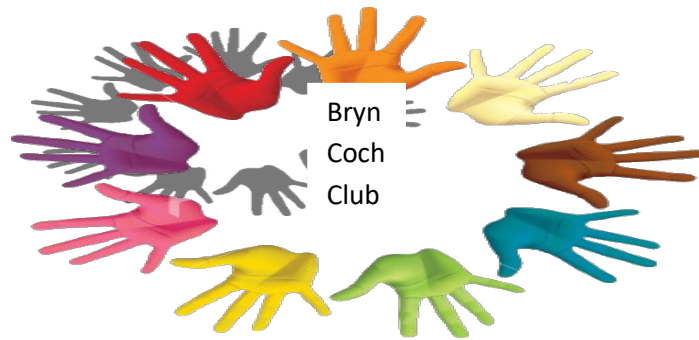


Bryn Coch Club



Trustees' report

annual

Period start date: 1/4/2024

Period end date: 31/3/25

Charity name: BRYN COCH CLUB CIO

Charity registration number: 1196346

Objectives and activities

	SORP reference	
Summary of the purposes of the charity as set out in its governing document	Para 1.17	The object of the CIO is to provide non-profit childcare facility that will enhance the development and education of children in Wales, for the public benefit, by encouraging parents to understand and care for their needs through high quality childcare.
Summary of the main activities in relation to those purposes for the public benefit, in particular, the activities, projects or services identified in the accounts.	Para 1.17 and 1.19	<p>Pre school education for children ages 2 years- 4 years. The staff provide a broad range of activities designed to promote children's learning linked to the Welsh curriculum. They effectively assess children's level of development and identify next steps in learning. Staff inform parents of children's learning needs and encourage them to support them.</p> <p>The before and after school sessions for children between the ages of 3-11 years Offer high quality play opportunities in a safe and happy environment.</p>
Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on	Para 1.18	All relevant decisions have been made by the trustees with regard to the public benefit.

public benefit		
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Additional information (optional)

You may choose to include further statements where relevant about:

	SORP reference	
Policy on grant making	Para 1.38	Grants are made to range of organisations and are allocated for specific projects, in the case of this year the further development of the outside area and resource for inside. Staff and trustees are involved in the process.
Policy on social investment including program related investment	Para 1.38	NA
Contribution made by volunteers	Para 1.38	NA

Achievements and performance

Summary of the main achievements of the charity, identifying the difference the charity's work has made to the circumstances of its beneficiaries and any wider benefits to society as a whole.	Para 1.20	Bryn Coch Club provided pre school education to 60 local children which for the first time included Flying Start and 150 before and after school children.
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Additional information (optional)

You may choose to include further statements where relevant about:

Achievements against objectives set	Para 1.41	During the period the Deputy person in charge of pre school changed to Miss C Jones and Person in Charge of Before and after school changed to Miss M Birchall.
Performance of fundraising activities against objectives set	Para 1.41	NA
Investment performance against objectives		Investment into the outside classroom has taken place this year.

	Para 1.41	
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Financial review

Review of the charity's financial position at the end of the period	Para 1.21	At the end of the tax year 2024/25 31/3/25 the balance was £77,340.82, this includes the £30,000 contingency fund.
Statement explaining the policy for holding reserves stating why they are held	Para 1.22	In the club enterprise account the CIO holds an amount equivalent to approximately 3x monthly salary of the staff working for the CIO. This amount is sufficient to cover any outstanding salary and redundancy payments to staff as well as to pay any outstanding running costs.
Amount of reserves held	Para 1.22	£30, 000
Reasons for holding zero reserves	Para 1.22	NA
Details of fund materially in deficit	Para 1.24	NA
Explanation of any uncertainties about the charity continuing as a going concern	Para 1.23	None

Additional information (optional)

You may choose to include further statements where relevant about:

The charity's principal sources of funds (including any fundraising)	Para 1.47	The CIO has three main funding sources: -30 hours free childcare payments made by Flintshire County Council -Flying Start payments -Government Savings payments -Payments received directly from the families of the children attending the club either by BACS transfer or childcare vouchers.
Investment policy and objectives including any social investment policy adopted	Para 1.46	NA
A description of the principal risks facing the charity	Para 1.46	There are no imminent risks facing the charity.

Structure, governance and management

Description of charity's trusts:		
Type of governing document: for example, trust deed , memorandum and articles of association etc	Para 1.25	Constitution
How is the charity constituted? for example limited company , unincorporated association , CIO	Para 1.25	CIO
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees	Para 1.25	Bryn Coch Club has an active committee of 4 trustees. The current trustees were elected at the AGM when the charity was established.

The charity's organisational structure and any wider network with which the charity works	Para 1.51	<p>Day to day management of the club as a whole is undertaken by the manager Clare Murphy, whilst the preschool childcare has Ms C Ellis as the Person in Charge and the Before and After School has Miss M Birchall as the Person in Charge.</p> <p>The trustees meet regularly as a board and hold formal and informal meetings with the manager. The manager holds weekly meetings with both the Person in Charge. They reflect on what is working well and areas for development.</p> <p>Issues arising from within the setting are raised through the manager with the trustees. Staff and trustees have a clear understanding of their role and responsibilities.</p> <p>The CIO is run within a building on site of Bryn Coch School. A monthly charge of £700 is paid to the school which covers the cost of rent, bills and resources.</p>
Relationship with any related parties	Para 1.51	

Reference and administrative details

Charity name	Bryn Coch Club
Other name the charity uses	
Registered charity number	1196346
Charity's principal address	C/O Bryn Coch School, Victoria Road, Mold Flintshire. CH7 1EW

Names of the charity trustees who manage the charity

	Trustee name	Office (if any)	Dates acted if not for whole year	Name of person (or body) entitled to appoint trustee (if any)
1	Lynne Williams	Treasurer		AGM Members
2	Kathleen Williams	Chairperson		AGM Members
3	Merrill Tanton			AGM Members
4	Joanna Amor			AGM Members

Other optional information

Paula Walsh acts as Secretary in a voluntary role as a grandparent of the Club.

Declarations

The trustees declare that they have approved the trustees' report above. Signed on behalf of the charity's trustees

Signature: 

Full name: LYNNE WILLIAMS

Position: Treasurer and Trustee

Date: 1/10/25

BRYN COCH CLUB

Annual account 1st April 2024 to 31st March 2025

Income		Outgoings	
Fees (LA funded)	£168,175.44	Staff wages	£289,044.36
Fees (non-funded)	£278,487.12	Rent to school	£5,000
Grants	£10,633.78	Training	£1257.50
Adjustments	£1,570.86	Bank Charges	£120.00
		Insurance	£712.11
		Resources includes DBS, EY Wales, uniform	£61,124.98
		Sage	£21,622.74
		Nursery In Box	£2,145.60
		HMRC	£15, 859.50
		Building	£4,505.00
		NEST	£8,775.77
		Adjustments	£11,373.35
Total Income	£458,867.20	Total outgoings	£421,550.411

Total Income		£458,867.20	Account Balances at 31/3/2025	
Less	Total Outgoings	£421,550.41	Debtors	£1,570.86
			Bank	£87,143.31
			Creditors	-£11,373.35
			Total Funds	£77,340.82

£ 37,316.79

£87,143.31
-£11,373.35

£77,340.82

Ysgol Bryn Coch Charity Accounts Enterprise and Club

Year ended 31 March 2025

Balances b/fwd.	£	Balances c/fwd.	£
Enterprise	33286.19	Enterprise	22647.50
Club	6737.84	Club	64495.81
Less unrepresented cheques	0.00	Less unrepresented cheques	0.00
Plus outstanding credits	0.00		
Total funds b/fwd.	40024.03	Total funds c/fwd.	87143.31
Payments			
Enterprise	37876.54		
Club	372300.52		
Total payments in year	410177.06		
Receipts			
Enterprise	27237.85		
Club	430058.49		
Total Receipts in year	457296.34		

Reconciliation	£
Total funds b/fwd.	40024.03
Total payments in year	410177.06
Total income in year	457296.34
Total funds c/fwd.	87143.31

Certifications

Head Teacher _____ Treasurer LM Williams

Date _____ Date _____

Auditor Certification

I have examined the voluntary school fund accounts and certificate as at 31 March 2024 for Ysgol Bryn Coch Enterprise and Club. In my opinion they show a true and fair view of the transactions of the voluntary school fund for that financial year.

Auditor's Name DAVID STEPHENS Signature DA

Auditor's Profession CM IIA Date 17th July 2025

Trustees Approval

Chair of Trustees Name MERRIL JANTON

Signature [Signature] Date 17 July 2025

This certificate is due to be completed and sent to the Education Support by 31 October after the year to
Please scan and email this certificate once fully completed, certified and approved to

1. Introduction

- 1.1 An Internal Financial Controls review has been carried out of Ysgol Bryn Coch Club, this is in support of the Charity Commission requirements for charities of this size.

2. Scope

- 2.1 This was a full internal control review and follows the Charity Commission guidance on the review of internal financial controls. The approach adopted was to carry out an initial questionnaire based review using the Charity Commission Internal Control Questionnaire (ICQ), this was then used to inform a more detailed review of a sample of internal controls.

3. Findings

- 3.1 The areas highlighted for a more detailed review were as follows;

- Policies in place for the Club. (a)
- Trustee meeting minutes.(b)
- Staffing; payroll processing, contracts of employment, DBS checks, security of records. (c)
- Fixed asset register. (d)
- Debt management. (e)
- Access to systems. (f)

- 3.2 (a) It was established that all of the required policies are in place for the club, all staff members are aware of the requirements of the policies and receive regular training/awareness sessions. Additionally Care Inspectorate Wales (CIW) are kept up to date with all safeguarding related information relating to the school.

(b) It was established that the Trustees meet on a regular basis (approximately quarterly) and the agenda cover all operations of the club including the preparation of an annual report. It is suggested that a standard agenda item is added to consider the level of debt owed by users of the club.

(c) The controls around staffing were reviewed the findings within the various functions were as follows;

- The processing of the payroll payments was found to be well controlled with a separation of duties in place for all payments (including additional hours). Any increases in pay are agreed by the Responsible Officer and approved by the Trustees. Sage accounting is used for the payroll processing, it was noted that access to the system is shared using the same login. To ensure a proper audit trail

is maintained, any staff member requiring access to the system should have their own login.

- The Sage system generates all payslips and various pay related reports. It was noted that a variance report is not produced. It is suggested that the feasibility of producing such a report be explored to highlight any high variances in net pay month on month.
- A check was carried out on the contracts of employment for all staff in the Club; all contracts were in place
- It was found that all staff have a current DBS check in place albeit some are on a three year check.
- The employee records are held in a secure cabinet in the Club managers office.

(d) The fixed asset register is in development, and it is intended to carry out checks on the assets in the immediate future.

(e) The process for the recording, issuing and recovery of debt was reviewed, it was found to be well controlled with all invoices issued on the first of the month with payment due by the tenth of the month. Reminders are sent for non-payment which is escalated to the Trustees and can result in the suspension of the pupil using the service.

The system Nursery in the Box is used to manage all pupils using the Club and all accrued debt. The system records attendance via booking patterns and extra sessions. Payments received by parents are manually uploaded by the Club manager from the bank statements each Thursday. There is no direct interface between the bank and the Nursery in the Box system. The feasibility of providing a direct interface between the bank and the nursery in a box system should be explored; this would help to ensure all payments received are updated promptly and accurately and saving staff time required to input the information.

Whilst there is a procedure in place for dealing with the non-payment of debt this could be further enhanced and should be documented in a debt recovery policy. Such a policy should include the escalation process for non-payment eg. Email reminders, suspension of service criteria, potential legal action, debt write off process and Trustee involvement.

(f) Access Controls

- Access to Nursery in the box is controlled by individual logins for all staff who require access. These are profiled to ensure that staff can only access the areas of the system required.
- Access to the bank and payments system is restricted to three members of staff and each have separate logins.
- Access to the Sage payroll system had been considered in (c) above.

4. Conclusions

The review found that the systems in place for the management and control of the club are generally robust, there were some areas identified where the controls could be enhanced and these are included in the recommendations below.

5. Recommendations

- 5.1 To ensure a proper audit trail is maintained, any staff member requiring access to the Sage system should have their own login.
- 5.2 It is suggested that a standard item is added to the Trustee meeting agenda to consider the level of debt owed by users of the club.
- 5.3 The non-payment of debt to the Club could be further enhanced by developing and adopting a debt recovery policy.
- 5.4 The feasibility of producing a report to highlight any high variances in net pay (month on month) on the Sage system should be explored.
- 5.5 The feasibility of providing a direct interface between the bank and the Nursery in a Box system should be investigated.

Dave Stephens
Independent Examiner
28th April 2024