

Cylch Meithrin Cilfynydd a Phont Norton

REPORT AND FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

Charity Number 1196767

Cilfynydd Community Centre,
Howell Street, Cilfynydd,
Pontypridd, CF37 4NR

CYLCH MEITHRIN CILFYNYDD A PHONT NORTON

REFERENCE & ADMINISTRATIVE INFORMATION

Registered Charity Number	1196767
Principal Address	Cilfynydd Community Centre Howell Street, Cilfynydd Pontypridd CF37 4NR
Trustees	Eurgain Haf Thomas (Chair) Lowri Mared Real (Secretary) Angela Gerrard (Treasurer)
Bankers	Lloyds Bank PLC Market Square Pontypridd CF37 2TF

CYLCH MEITHRIN CILFYNYDD A PHONT NORTON
REPORT OF THE TRUSTEES FOR THE PERIOD ENDED 31 MARCH 2023

The trustees present their report and the financial statements of the charity for the period ended 31 March 2023

Trustees' Annual Report

For the period 25/11/2021 to 31/03/2023

Charity name: **Cylch Meithrin Cilfynydd a Phont Norton**

Charity registration number: **1196767**

Objectives and Activities

The purpose of the CIO is to advance and promote the education of mainly but not exclusively pre-school children in Cilfynydd and Pont Norton through the medium of the Welsh language.

We aim to provide quality Welsh-medium sessional and early years care to all children between the ages of 2 and school nursery age:

- **Supporting children to achieve the best possible outcomes through care, learning and play**

We offer toys and resources of the highest standard, appropriate to the children's needs, development and ages. Children over the age of 2 are introduced to activities which promote the Flying Start Scheme and the age 3-7 Foundation Phase (the national early years curriculum) in order to ensure the best possible start to their education. We plan our outdoor activities carefully in order to create opportunities that will further support the children's learning and development. We are working closely with a local charity who share the same building to access an outside space.

- **Supporting children to feel valued, safe, healthy and confident**

Our priority is the happiness and safety of each child – our homely and happy environment offers the best possible care, and the chance for each child to learn and to develop to its full potential. Children will feel secure and confident.

- **Ensuring the quality of care we offer is continuously improving and that children and parents / carer's voices are heard**

Our staff attend regular training and we ensure that staff have the appropriate qualifications. We work with the Mudiad Meithrin support officers and officers from the Council and develop and improve the provision regularly as a result of training, advice and new regulations. We encourage the children to express their views and emotions during the sessions by choosing happy and sad faces and offering choice at times during activities. We have a system for receiving parents comments, we hold feedback sessions with parents and are happy to discuss any concerns or questions before or after the Cylch session. We strive to work closely with families and maintain a high standard service.

Statement on Public Benefit

CYLCH MEITHRIN CILFYNYDD A PHONT NORTON

Our organisation is committed to fulfilling its charitable objectives for public benefit. The trustees have regularly reviewed and considered the Charity Commission's guidance to ensure that our activities align with the principles of public benefit.

To date, the charity has benefitted 114 members of the public including babies, pre-school children, and local families.

Our organization has strived to benefit the community in various ways. These include Welsh language events and play sessions, which have directly impacted the lives of individuals within the Cilfynydd area by bringing the language to life, embedding it into every day activities and encouraging families to choose Welsh Medium education for their children. We remain committed to upholding the highest standards of transparency and accountability, and we will continue to monitor and assess our activities to ensure ongoing compliance with Charity Commission guidelines on public benefit.

Additional Information

In addition to the trustees we have 3 volunteer committee members and a further 2 people who support the running of sessions and fundraising activities. The business admin, finances, grant applications and paperwork is all carried out by our trustees and volunteers.

Achievements and Performance

Since opening in September 2021 the Cylch Meithrin has mostly been to full capacity with waiting lists on various occasions indicating the need for the provision in the area. The opening launch was well attended by local politicians, council officials, director of the local Menter Iaith, feeder schools headteachers, CEO Mudiad Meithrin, parents and the children and these important stakeholder relationships have been since maintained to ensure the growth of the Cylch within the community.

We have held several open days for parents to secure interest of intake which have been well attended. We have also won accolades for our Ti a Fi parents and toddler group recognised as best in Wales in the 2022 Gwobrau Mudiad Meithrin award ceremony and the Cylch Meithrin came runner up in the small Meithrin category in 2023.

Financial Review

The charity is dependent on grant funding and in order to remain viable we will always need assistance with funding for general and direct costs such as rent and equipment. We aim to keep our sessions affordable to the whole community as cost should not be a barrier to the Welsh language. As the only provider of this service in the local area we hope that the local authority will continue to support us in the next year.

Reasons for holding zero reserves;

1. Project and Grant-Based Funding: As we largely operate on a project-by-project basis we do not hold general reserves but instead secure funding for specific projects or initiatives. This ensures that each project has its dedicated funding.
2. We are a small charity with limited resources, so it is challenging to build and maintain reserves. Instead, we allocate all funds directly to their programs to maximize impact.

Explanation of any uncertainties about the charity continuing as a going concern;

There is a push in Wales to increase the number of Welsh speakers, whilst this is in line with our own objectives it has meant that funding is directed to the starting of new cylchoedd meithrin rather than the sustaining of the existing ones. Lack of available grant funding combined with the increase in minimum wage and shortage of Welsh speaking practitioners with the relevant qualifications makes it very difficult to predict the future for the organisation.

The charity's principal sources of funds;
Mudiad Meithrin SAS start-up grant

CYLCH MEITHRIN CILFYNYDD A PHONT NORTON

Fees for Cylch Meithrin sessional daycare

Small local authority grants

Fundraising by our trustees running half-marathons

Principal risks facing the charity;

Staffing - there is a national shortage of qualified Welsh speaking practitioners in the early years. In the event of staff turnover, staff illness etc, the workforce is lacking suitable candidates to allow us to fill those gaps.

Funding - many of the available funds are dependent on us providing longer hours, more days, which we are unable to do because of the staff shortage and because we do not own the building we operate from.

Structure, Governance and Management

Type of governing document - Constitution of a Charitable Incorporated Organisation whose only voting members are its charity trustees.

How is the charity constituted? - CIO

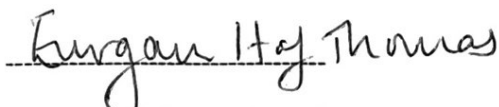
Trustee selection methods including details of any constitutional provisions e.g. election to post or name of any person or body entitled to appoint one or more trustees - Election to post

Additional information

Policies and procedures adopted for the induction and training of trustees - We have adopted the policies provided by Mudiad Meithrin

The charity's organisational structure and any wider network with which the charity works - We are a member of Mudiad Meithrin and also registered with CIW and work within their operational standards.

Approved by the trustees on 12th February 2024 and signed on their behalf



Eurgain Haf Thomas (Chair)



Angela Gerrard

CYLCH MEITHRIN CILFYNYDD A PHONT NORTON

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES ON THE UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

I report on the accounts of Cylch Meithrin Cilfynydd a Phont Norton for the period ending 31 March 2023 set out on pages 6 to 10.

RESPECTIVE RESPONSIBILITIES OF TRUSTEES AND INDEPENDENT EXAMINER

As the charity's trustees you are responsible for the preparation of the accounts, you consider that the audit requirement of section 144(2) of the Charities Act 2011 (the Act) does not apply and that an independent examination is needed. It is my responsibility to examine the accounts under section 145 of the Act, to follow the procedures laid down in the General Directions given by the Charity Commission under section 145(5)(b) of the Act, and to state whether particular matters have come to my attention.

BASIS OF INDEPENDENT EXAMINER'S STATEMENT

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 I do not express an audit opinion on the view given by the accounts.

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 proper accounting records in accordance with section 130 of the Act; and
 - to prepare accounts which accord with the accounting records and to comply with the accounting requirements of the Acthave 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.



.....
Mr Chris Baker
Independent Examiner
Fernlea, 1 St. David's Crescent
Brecon
LD3 8DP

Date: 9th February 2024

CYLCH MEITHRIN CILFYNYDD A PHONT NORTON

STATEMENT OF FINANCIAL ACTIVITIES FOR THE PERIOD ENDED 31 MARCH 2023

	Notes	Unrestricted Funds £	Restricted Funds £	2023 £	2021-22 Total £
Incoming resources					
Welsh Language Learning		7,831	0	7,831	0
Donations & Fundraising		1,395	0	1,395	0
Grants		17,660	2,761	20,421	0
Total incoming resources		26,887	2,761	29,648	0
Resources expended					
Charitable Activities	1	15,504	2,761	18,265	0
Governance	2	1,315	0	1,315	0
Total resources expended		16,819	2,761	19,580	0
Net incoming/(outgoing) resources before transfers		10,068	0	10,068	0
Transfer between funds		0	0	0	0
Net incoming/(outgoing) resources for the year		10,068	0	10,068	0
Total funds brought forward		0	0	0	0
Total funds carried forward		10,068	0	10,068	0

The statement of financial activities includes all gains and losses in the year and therefore a separate statement of total recognised gains and losses has not been prepared.

All the above amounts relate to continuing services.

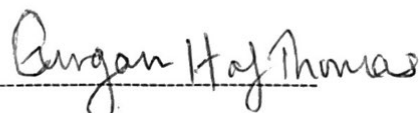
CYLCH MEITHRIN CILFYNYDD A PHONT NORTON

BALANCE SHEET AS AT 31 MARCH 2023

	Notes	2022-23 £	2021-22 £
Fixed Assets			
Tangible assets		0	0
Current Assets			
Cash at bank and in hand		9,966	0
Debtors		320	0
Total Current Assets		10,286	0
Current Liabilities			
Creditor amounts falling due within one year		(218)	0
Net Current Assets		10,068	0
Total Assets less Current Liabilities		10,068	0
Non-Current Liabilities			
Creditor amounts falling due after more than one year		0	0
Net assets		10,068	0
Funds			
Restricted funds	3	0	0
Unrestricted funds	4	10,068	0
Total funds		10,068	0

The Notes in pages 9 to 10 form part of these accounts

Approved by the trustees on 12th February 2024 and signed on their behalf



Eurgain Haf Thomas (Chair)



Angela Gerrard

NOTES TO THE FINANCIAL STATEMENTS FOR THE PERIOD ENDED 31 MARCH 2023

1. Accounting Policies

The principal accounting policies are summarised below. The accounting policies have been applied consistently throughout the year and the year preceding.

1.1. Basis of Preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102); and the Charities Act 2011.

The accounts have been prepared on a cash basis.

1.2. Cashflow

The charity has taken advantage of the exemption in FRS1 from the requirement to produce a cashflow statement because it is a small charity.

1.3. Fund Accounting

Funds held by the charity are either:

1. **Unrestricted Funds** - these are funds which can be used in accordance with the charity's objectives, at the discretion of the trustees.
2. **Designated Funds** - these are funds set aside by the trustees out of unrestricted general funds for a specific future purpose or projects
3. **Restricted Funds** - these are funds that 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.

1.4. Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

1. Voluntary income is received by way of grants, donations and gifts and is included in full in the statement of financial activities when receivable.
2. Donated services and facilities are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included.
3. Grants where entitlement is not conditional on the delivery of a specific performance by the charity, are recognised when the charity becomes unconditionally entitled to the grant. Other grants, including grants for the purchase of fixed assets, are recognised in full in the statement of financial activities in the year in which they are receivable.
4. Legacies are included when the charity is advised by the personal representative of an estate that payment will be made or property transferred and the amount involved can be quantified

1.5. Resources expended

Expenditure is recognised on a cash basis as a liability is paid. Expenditure includes any VAT which cannot be fully recovered and is reported as part of the expenditure to which it relates.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

CYLCH MEITHRIN CILFYNYDD A PHONT NORTON

Governance costs include those associated with meeting the constitutional and statutory requirements of the charity and include accountancy fees, costs relating to the strategic development of the charity, management of assets and organisational administration.

1. Charitable Activities

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Administration	630	0	630	0
Grant Costs	13,282	2,761	16,043	0
Premises & Maintenance	2,222	0	2,222	0
Total	16,134	2,761	18,895	0

2. Governance Costs

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
Professional - Accountancy Fees	685	0	685	0
Total	685	0	685	0

3. Creditors: amounts falling due within one year

	Unrestricted Funds	Restricted Funds	2022-23 Total	2021-22 Total
	£	£	£	£
HMRC	204	0	204	0
Staff	14	0	14	0
	218	0	218	0

4. Restricted Funds

	At 1 April 2022	Incoming resources	Outgoing resources	Transfers	At 31st March 2023
	£	£	£	£	£
Restricted Funds	0	2,761	(2,761)	0	0
Total	0	2,761	(2,761)	0	0

5. Unrestricted Funds

	At 1st April 2022	Incoming resources	Outgoing resources	Transfers	At 31st March 2023
	£	£	£	£	£
Unrestricted Funds	0	26,887	(16,819)	0	10,068
Total	0	26,887	(16,819)	0	10,068

