



Cylch Meithrin Pont y Gof **Trustees' Annual Report from 04/04/24 - 31/03/25**

Charity name: Cylch Meithrin Pont y Gof

Charity registration number: 1202622

Names of the charity trustees who manage the charity

Bethan Prys Jones
Tudur Dafydd Phillips
Cain Eleri Griffith
Anwen Fflur Williams

Objectives and Activities

The board of trustees of Cylch Meithrin Pont y Gof Charity present their annual report and audited accounts for the year ended 31st of March 2025 and confirm they comply with the requirements of the Charities Act 2011, the trust deed and the Charities SORP (FRS 102).

Summary of our aims:

We aim to provide quality Welsh-medium sessional and early years care to children between the ages of 2 and school nursery age. Cylch Pont Y Gof's main initiative is the happiness and safety of every child. The best possible care is provided in a happy and nurturing environment. There is an opportunity for every child to learn through play and develop to their full potential. Activities are presented for children over the age of 2 that promote the Curriculum for Wales. This will ensure that the children will get the best possible start in every aspect of their education. We put specific attention on planning the outdoor playing area so that we can provide opportunities and put an emphasis on stimulating activities for our children using the outdoors.

Our Objectives:

- 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 Curriculum for Wales to ensure the best possible start to their education. We plan our outdoor play areas carefully, in order to create opportunity and place emphasis on outdoor activities.
- 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, you 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.



In setting our objectives and planning our activities our Governors have given careful consideration to the Charity Commission's public benefit guidance.

Achievements and Performance

This year we have continued to work in partnership with the local authority to provide childcare opportunities from the age of 2 up to the age of 11. By working together effectively with Mudiad Meithrin and Clybiau Plant Cymru the Cylch has improved the service during the year.

Pupil numbers and fees:

At the beginning of September 2024 there were 30 children on the register, this has increased to 43 children by April 2025.

We were able to offer our services at the following price throughout the period under consideration:

9.00-11.00	£10.50 per session
9.00-3.30	£36.00 per session
9.00-5.30	£42.50 per session
11.00-3.30	£28.00 per session
3.30-5.30	£10.50 per session

Future plans:

We hope to continue to thrive and provide good quality Welsh-medium sessional and early years care to all children between the ages of 2 and school nursery age

Given that the minimum wage will increase in the next year, we are considering increasing our fees and will do this in line with financial forecasts.

Marketing and quality assurance

We have invested in a new website this year which contains all the relevant information the parents need in order to market the Cylch and attract new parents to the Cylch.

The children have a seesaw account in order to share activities and experiences the children have been doing in the session with the parents.

Financial Review

The members of the governing committee strongly believe in investing in hard-working, conscientious staff. Our reserves policy states that we use any reserve funds to improve the level of staffing, improve the working conditions of the staff and invest in any staff training required to improve the quality of service. This money will be kept back to ensure the future staffing.

Grants



The management committee has been very successful and has managed to receive a number of grants for developing the provision during the year.

Lottery grant to ensure outdoor provision for the wider community.

Clybiau Plant Cymru grant to provide suitable plant resources for 7- 11 year olds.

Moondance grant from clybiau Plant Cymru in order to offer provision for children who would benefit socially from the experience.

Grant Mudiad Meithrin to buy outdoor clothing for the children to enjoy the outside provision.

Structure, Governance and Management

The charity trustees are responsible for the overall management and control of Cylch Meithrin Pont y Gof and aim to meet at least once per term. All trustees give up their time freely and no remuneration or expenses were paid in the year.

The implementation of most policies and the day to day running of the setting is delegated to the leader. The Leader undertakes the key leadership role overseeing the care, education and administrative functions. The day to day administration for the setting is undertaken within the policies and procedures approved by the trustees which provide for only significant expenditure decisions and major capital projects to be referred to the trustees for prior approval. The trustees are responsible for the recruitment of all practitioners. The leader is invited to attend trustee meetings.

The trustees are responsible for the overseeing of the risks faced by the setting. Risks are identified, assessed and controls established throughout the year. We aim to manage risks through safeguarding policies, staff recruitment policies, and active identification and resolution of health and safety related issues.

While our board of trustees has been consistent and stable since establishing the charity, it is recognised that new trustees might need to be recruited in the future of situations were to change. When recruiting new trustees the important attribute is a passion for the aim of our setting. New trustees are appointed by the existing board.

Reference and Administrative details

Charity name	Cylch Meithrin Pont y Gof
Registered charity number	1202622
Charity's principal address	Cylch Meithrin Pont Y Gof, Ysgol Pont Y Gof, Botwnnog, Pwllheli, LL53 8RA.



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Declarations

The trustees declare that they have approved the trustees' report above.

Signed on behalf of the charity's trustees

Signature: 

Full name: Cain Eleri Griffith

Position: Trustee and Committee Chair

Date: 27/08/25

Signature: 

Full name: Bethan Prys Jones

Position: Trustee and Responsible Individual

Date: 27/08/25

CYLCH MEITHRIN PONT Y GOF
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

CYLCH MEITHRIN PONT Y GOF

LEGAL AND ADMINISTRATIVE INFORMATION

Senior management

C E Griffith
B P Jones
T D Phillips
A F Williams

Chair
Trustee
Trustee
Trustee

Charity number

1202622

CYLCH MEITHRIN PONT Y GOF

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CYLCH MEITHRIN PONT Y GOF

STATEMENT OF RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The are responsible for preparing the Report 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 requires the to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the and of the incoming resources and application of resources of the for that year.

In preparing these financial statements, the are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the and 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 and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

CYLCH MEITHRIN PONT Y GOF

INDEPENDENT EXAMINER'S REPORT

TO THE OF CYLCH MEITHRIN PONT Y GOF

I report to the on my examination of the financial statements of Cylch Meithrin Pont Y Gof (the) for the year ended 31 March 2025.

Responsibilities and basis of report

As the of the you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the 's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

I have completed my examination. I confirm that no 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 as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content 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 financial statements to be reached.

Dated:

CYLCH MEITHRIN PONT Y GOF

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from:			
Donations and legacies	3	6,669	55,764
Charitable activities	4	73,175	15,229
Other trading activities	5	-	1,137
Total income		79,844	72,130
Expenditure on:			
Charitable activities	6	84,577	28,230
Total expenditure		84,577	28,230
Net income/(expenditure) and movement in funds		(4,733)	43,900
Reconciliation of funds:			
Fund balances at 1 April 2024		43,900	-
Fund balances at 31 March 2025		39,167	43,900

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

CYLCH MEITHRIN PONT Y GOF

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Current assets					
Debtors	11	1		-	
Cash at bank and in hand		46,130		44,500	
		<u>46,131</u>		<u>44,500</u>	
Creditors: amounts falling due within one year	12	(6,964)		(600)	
		<u></u>		<u></u>	
Net current assets			39,167		43,900
			<u></u>		<u></u>
The funds of the					
Unrestricted funds	14		39,167		43,900
			<u>39,167</u>		<u>43,900</u>
			<u></u>		<u></u>

The financial statements were approved by the on

.....
C E Griffith
Cadeirydd

CYLCH MEITHRIN PONT Y GOF

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Cylch Meithrin Pont Y Gof is a Charitable Incorporated Organisation.

1.1 Accounting convention

The financial statements have been prepared in accordance with the 's [governing document], the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "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). The is a Public Benefit Entity as defined by FRS 102.

The has taken advantage of the provisions in the SORP for charities not to prepare a Statement of Cash Flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

The financial statements are prepared in sterling, which is the functional currency of the . Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the have a reasonable expectation that the has adequate resources to continue in operational existence for the foreseeable future. Thus the continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the .

1.4 Income

Income is recognised when the is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CYLCH MEITHRIN PONT Y GOF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

1.6 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.7 Financial instruments

The has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the 's balance sheet when the becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the 's contractual obligations expire or are discharged or cancelled.

CYLCH MEITHRIN PONT Y GOF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies (Continued)

1.8 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.9 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the 's accounting policies, the are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	-	200
Grants	6,669	55,564
	<u>6,669</u>	<u>55,764</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from fees		
Fees Received	<u>73,175</u>	<u>15,229</u>

CYLCH MEITHRIN PONT Y GOF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	-	1,137

6 Expenditure on charitable activities

	Costs 2025 £	Costs 2024 £
Direct costs		
Staff costs	60,992	22,770
Food Costs	3,148	1,380
Equipment Purchased	19,233	3,480
Sundry Expenses	334	-
Accountancy	870	600
	<u>84,577</u>	<u>28,230</u>
Analysis by fund		
Unrestricted funds	<u>84,577</u>	<u>28,230</u>

7 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):	<u></u>	<u></u>

8

None of the (or any persons connected with them) received any remuneration or benefits from the during the year.

9 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>6</u>	<u>4</u>

CYLCH MEITHRIN PONT Y GOF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

9 Employees (Continued)

Employment costs	2025 £	2024 £
Wages and salaries	60,005	21,926
Other pension costs	987	844
	<u>60,992</u>	<u>22,770</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

10 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

11 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	<u>1</u>	<u>-</u>

12 Creditors: amounts falling due within one year

	2025 £	2024 £
Other creditors	5,624	-
Accruals and deferred income	1,340	600
	<u>6,964</u>	<u>600</u>

13 Retirement benefit schemes

Defined contribution schemes	2025 £	2024 £
Charge to profit or loss in respect of defined contribution schemes	<u>987</u>	<u>844</u>

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

CYLCH MEITHRIN PONT Y GOF

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

14 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
General funds	43,900	79,844	(84,577)	39,167
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	-	72,130	(28,230)	43,900

15 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).



CHARITY COMMISSION
FOR ENGLAND AND WALES

Independent examiner's report on the accounts

Section A

Independent Examiner's Report

Report to the trustees

Charity Name

CYLCH MEITHREN PONT Y GOF

On accounts for the year
ended

31.03.2025

Charity no
(if any)

1202622

Set out on pages

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **31 / 03 / 2025**.

Responsibilities and
basis of report

As the charity's trustees, 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 all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent
examiner's statement

~~The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. Delete [] if not applicable.~~

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content 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.

* Please delete the words in the brackets if they do not apply.

Signed:

Thomas W. Griffiths

Date:

27/12/2025

Name:

Thomas William Griffiths

Relevant professional
qualification(s) or body

ACA, ICAEW

(if any):

Address:

Harold Smith Accountants, Unit 32,
Llys Edmund Prys, St Asaph, LL17 0JA

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

None