

**Report of the Trustees and  
Unaudited Financial Statements  
for the Year Ended 31 March 2025  
for  
Gofal Plant Pandy**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

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for the year ended 31 March 2025**

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**Gofal Plant Pandy**

**Report of the Trustees  
for the year ended 31 March 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

**STRUCTURE, GOVERNANCE AND MANAGEMENT**

**Governing document**

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

**REFERENCE AND ADMINISTRATIVE DETAILS**

**Registered Charity number**

1204234

**Principal address**

Ysgol Corn Hir  
Ffordd Cildwrn  
Llangefni  
LL77 7YW

**Trustees**

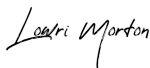
H Jones Chair  
R E Hughes (appointed 10/9/25)  
M Ward  
R Williams  
L Morton  
Ms R E Roberts (appointed 10/9/25)

**Independent Examiner**

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

29/01/2026

Approved by order of the board of trustees on ..... and signed on its behalf by:



.....  
L Morton - Trustee

**Independent Examiner's Report to the Trustees of  
Gofal Plant Pandy**

**Independent examiner's report to the trustees of Gofal Plant Pandy**

I report to the charity trustees on my examination of the accounts of Gofal Plant Pandy (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 Act and in carrying out my examination I have followed all 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 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.



Aled Roberts FCA

Salisbury & Company  
Chartered Accountants  
Irish Square  
Upper Denbigh Road  
St Asaph  
Denbighshire  
LL17 0RN

29/01/2026

Date: ..... SC070000-E838-C6AE-11D7-08DE5F3303A4 .....

**Gofal Plant Pandy**

**Statement of Financial Activities  
for the year ended 31 March 2025**

		2025 Unrestricted fund £	2024 Total funds £
	Notes		
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies		1	22,020
<b>Charitable activities</b>			
Childcare and early education		213,961	118,092
Other trading activities	2	1,048	-
Investment income	3	45	125
<b>Total</b>		<u>215,055</u>	<u>140,237</u>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Childcare and early education		<u>214,562</u>	<u>87,412</u>
<b>NET INCOME</b>		493	52,825
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward		52,825	-
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>53,318</u></u>	<u><u>52,825</u></u>

The notes form part of these financial statements

**Gofal Plant Pandy**

**Balance Sheet  
31 March 2025**

	Notes	2025 Unrestricted fund £	2024 Total funds £
<b>FIXED ASSETS</b>			
Tangible assets	6	5,211	4,010
<b>CURRENT ASSETS</b>			
Cash at bank and in hand		62,270	52,858
<b>CREDITORS</b>			
Amounts falling due within one year	7	(14,163)	(4,043)
<b>NET CURRENT ASSETS</b>		<u>48,107</u>	<u>48,815</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		53,318	52,825
<b>NET ASSETS</b>		<u>53,318</u>	<u>52,825</u>
<b>FUNDS</b>	8		
Unrestricted funds		<u>53,318</u>	<u>52,825</u>
<b>TOTAL FUNDS</b>		<u>53,318</u>	<u>52,825</u>

The financial statements were approved by the Board of Trustees and authorised for issue on .....29/01/2026..... and were signed on its behalf by:



.....  
L Morton - Trustee

**Notes to the Financial Statements  
for the year ended 31 March 2025**

**1. ACCOUNTING POLICIES****Basis of preparing the financial statements**

The financial statements of the charity, which is a public benefit entity under FRS 102, 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 financial statements have been prepared under the historical cost convention.

**Income**

All income is recognised in the Statement of Financial Activities once the charity has 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 provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings                      -    20% on reducing balance

**Taxation**

The charity is exempt from tax on its charitable activities.

**Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds 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.

**Hire purchase and leasing commitments**

Rentals paid under operating leases are charged to the Statement of Financial Activities on a straight line basis over the period of the lease.

**Pension costs and other post-retirement benefits**

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

**2. OTHER TRADING ACTIVITIES**

	2025	2024
	£	£
Fundraising events	1,048	-
	<u>          </u>	<u>          </u>

**Notes to the Financial Statements - continued  
for the year ended 31 March 2025**

**3. INVESTMENT INCOME**

	2025	2024
	£	£
Deposit account interest	45	125
	<u>45</u>	<u>125</u>

**4. TRUSTEES' REMUNERATION AND BENEFITS**

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.

**5. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted fund £
<b>INCOME AND ENDOWMENTS FROM</b>	
Donations and legacies	22,020
<b>Charitable activities</b>	
Childcare and early education	118,092
Investment income	125
<b>Total</b>	<u>140,237</u>
<b>EXPENDITURE ON</b>	
<b>Charitable activities</b>	
Childcare and early education	<u>87,412</u>
<b>NET INCOME</b>	52,825
<b>TOTAL FUNDS CARRIED FORWARD</b>	<u>52,825</u>

**6. TANGIBLE FIXED ASSETS**

	Fixtures and fittings £	Computer equipment £	Totals £
<b>COST</b>			
At 1 April 2024	5,013	-	5,013
Additions	2,274	229	2,503
	<u>7,287</u>	<u>229</u>	<u>7,516</u>
At 31 March 2025	7,287	229	7,516
<b>DEPRECIATION</b>			
At 1 April 2024	1,003	-	1,003
Charge for year	1,256	46	1,302
	<u>2,259</u>	<u>46</u>	<u>2,305</u>
At 31 March 2025	2,259	46	2,305
<b>NET BOOK VALUE</b>			
At 31 March 2025	<u>5,028</u>	<u>183</u>	<u>5,211</u>
At 31 March 2024	<u>4,010</u>	<u>-</u>	<u>4,010</u>



Notes to the Financial Statements - continued  
for the year ended 31 March 2025

7. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Taxation and social security	12,963	4,043
Other creditors	1,200	-
	<u>14,163</u>	<u>4,043</u>

8. MOVEMENT IN FUNDS

	At 1/4/24	Net movement in funds	At 31/3/25
	£	£	£
<b>Unrestricted funds</b>			
General fund	52,825	493	53,318
	<u>52,825</u>	<u>493</u>	<u>53,318</u>
<b>TOTAL FUNDS</b>	<u>52,825</u>	<u>493</u>	<u>53,318</u>

Net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	215,055	(214,562)	493
	<u>215,055</u>	<u>(214,562)</u>	<u>493</u>
<b>TOTAL FUNDS</b>	<u>215,055</u>	<u>(214,562)</u>	<u>493</u>

Comparatives for movement in funds

	Net movement in funds	At 31/3/24
	£	£
<b>Unrestricted funds</b>		
General fund	52,825	52,825
	<u>52,825</u>	<u>52,825</u>
<b>TOTAL FUNDS</b>	<u>52,825</u>	<u>52,825</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	140,237	(87,412)	52,825
	<u>140,237</u>	<u>(87,412)</u>	<u>52,825</u>
<b>TOTAL FUNDS</b>	<u>140,237</u>	<u>(87,412)</u>	<u>52,825</u>

**Gofal Plant Pandy**

**Notes to the Financial Statements - continued  
for the year ended 31 March 2025**

**8. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
<b>Unrestricted funds</b>			
General fund	-	53,318	53,318
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	-	53,318	53,318
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
General fund	355,292	(301,974)	53,318
	<hr/>	<hr/>	<hr/>
<b>TOTAL FUNDS</b>	355,292	(301,974)	53,318
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

**9. RELATED PARTY DISCLOSURES**

There were no related party transactions for the year ended 31 March 2025.

**Gofal Plant Pandy**

**Detailed Statement of Financial Activities  
for the year ended 31 March 2025**

	2025 £	2024 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	1	22,020
<b>Other trading activities</b>		
Fundraising events	1,048	-
<b>Investment income</b>		
Deposit account interest	45	125
<b>Charitable activities</b>		
Childcare Funding	164,157	80,112
Childcare Fees	49,554	31,230
Grants	250	6,750
	<hr/> 213,961	<hr/> 118,092
<b>Total incoming resources</b>	215,055	140,237
<b>EXPENDITURE</b>		
<b>Charitable activities</b>		
Wages	176,701	69,857
Social security	6,262	-
Pensions	3,435	1,179
Other operating leases	710	717
Educational Resources	8,665	6,621
Subscriptions	531	80
Cleaning & Consumables	4,185	1,567
Staff Training	55	96
Staff Costs	148	1,563
Uniforms & Accessories	458	292
Food & Drink	3,660	1,936
Health and Safety	288	-
Events & Activities	695	-
Fixtures and fittings	1,257	1,003
Computer equipment	46	-
	<hr/> 207,096	<hr/> 84,911
<b>Support costs</b>		
<b>Management</b>		
Rates and water	328	-
Telephone	418	145
Postage and stationery	788	350
Sundries	53	115
Waste Disposal	780	-
	<hr/> 2,367	<hr/> 610
<b>Finance</b>		
Bank charges	64	43
HMRC Interest	679	-
	<hr/> 743	<hr/> 43
<b>Information technology</b>		
Repairs and renewals	712	-

This page does not form part of the statutory financial statements

**Gofal Plant Pandy**

**Detailed Statement of Financial Activities  
for the year ended 31 March 2025**

	2025 £	2024 £
<b>Information technology</b>		
<b>Other</b>		
Parent Pay Fees	1,076	840
<b>Governance costs</b>		
Professional Fees	2,568	1,008
Total resources expended	214,562	87,412
<b>Net income</b>	493	52,825

This page does not form part of the statutory financial statements