

CYCA Connecting Youth Children and Adults

England & Wales · Charity number 512720

Details

Other names	CARMARTHENSHIRE YOUTH AND CHILDREN'S ASSOCIATION, LLANELLI YOUTH AND CHILDREN'S ASSOCIATION, CYCA
Status	Registered
Legal form	Other
Registered	1982-06-22
Register	View on the Charity Commission register

Contact

Address	Cyca Unit 2 Dragon 24 North Dock Llanelli Dyfed
Phone	01554776178
Email	support@cycaonline.org
Website	http://www.cycaonline.org

Activities

Objects: THE PROVISION OF FACILITIES FOR RECREATION AND OTHER LEISURE-TIME OCCUPATIONS FOR CHILDREN AND THEIR FAMILIES RESIDENT IN CARMARTHENSHIRE, BEING FACILITIES (A) OF WHICH SUCH CHILDREN HAVE BEEN BY REASON OF THEIR YOUTH OR SOCIAL AND ECONOMIC CIRCUMSTANCES AND (B) WHICH WILL IMPROVE THE CONDITIONS OF LIFE FOR SUCH CHILDREN AND THEIR FAMILIES BY PROMOTING THEIR PHYSICAL, MENTAL AND SPIRITUAL WELL-BEING.

Activities: Provide child care nursery, after school club and holiday Clubs in 3 settings. We provide a range of services that address personal development. We work with Looked after Children mentoring them and giving training to move into their own home. Our Training Centre provides opportunities for our learners to gain accredited qualifications around essential skills resiliency and emotional wellbeing.

Classification

- **How:** Makes Grants To Organisations, Provides Other Finance, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Arts/culture/heritage/science, Amateur Sport, Economic/community Development/employment
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies

Geography

- **Area of benefit:** CARMARTHENSHIRE
- Carmarthenshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£574,152	£547,917	£99,197	21
2024-03-31	£469,756	£553,587	-	-
2023-03-31	£712,213	£610,630	£156,793	29
2022-03-31	£311,679	£472,831	-	-
2021-03-31	£590,990	£576,692	£216,363	6

Trustees

Name	Role	Appointed
Bernardine Rees	Chair	2020-05-25
Caroline Rees		2017-09-25
Frederick St John Roberts		2021-02-21
James Henry John Owen		2025-09-01
Linda Williams		2019-09-01
Paul Jones		2024-06-01
Rebecca Callaghan		2025-09-01
STEVE ROYSTON MEARS		2012-12-13

CYCA Connecting Youth Children and Adults

England & Wales - Charity number 512720

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

FOR

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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FOR THE YEAR ENDED 31 MARCH 2025

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CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

512720

Principal address

Unit 2
Dragon 24
North Dock
Llanelli
Carmarthenshire
SA15 2LF


Trustees

S R Mears
B Leyshon
Y Rodgers (resigned 15.1.25)
C Rees -Secretary
S M James (resigned 15.1.25)
B Rees -Chair
L Williams -Vice Chair
F Roberts -Treasurer
P Jones (appointed 1.6.24)
Ms A Thomas (appointed 1.6.24)

Independent Examiner

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Approved by order of the board of trustees on 24 June 2025 and signed on its behalf by:



B Rees - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS**

Independent examiner's report to the trustees of CYCA-Connecting Youth, Children & Adults

I report to the charity trustees on my examination of the accounts of CYCA-Connecting Youth, Children & Adults (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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



R.A. Williams
The Association of Chartered Certified Accountants

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

24 June 2025

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	253,397	311,494	564,891	451,641
Other trading activities	3	2,250	-	2,250	10,305
Investment income	4	7,011	-	7,011	7,810
Total		<u>262,658</u>	<u>311,494</u>	<u>574,152</u>	<u>469,756</u>
EXPENDITURE ON					
Raising funds	5	240,059	307,858	547,917	553,587
NET INCOME/(EXPENDITURE)		22,599	3,636	26,235	(83,831)
RECONCILIATION OF FUNDS					
Total funds brought forward		24,535	48,427	72,962	156,793
TOTAL FUNDS CARRIED FORWARD		<u>47,134</u>	<u>52,063</u>	<u>99,197</u>	<u>72,962</u>

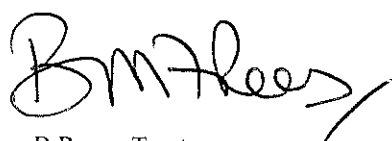
The notes form part of these financial statements

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted fund £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	25,513	-	25,513	25,513
CURRENT ASSETS					
Cash at bank and in hand		42,084	52,063	94,147	70,688
CREDITORS					
Amounts falling due within one year	11	(20,463)	-	(20,463)	(23,239)
NET CURRENT ASSETS		<u>21,621</u>	<u>52,063</u>	<u>73,684</u>	<u>47,449</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>47,134</u>	<u>52,063</u>	<u>99,197</u>	<u>72,962</u>
NET ASSETS		<u>47,134</u>	<u>52,063</u>	<u>99,197</u>	<u>72,962</u>
FUNDS	12				
Unrestricted funds				47,134	24,535
Restricted funds				52,063	48,427
TOTAL FUNDS				<u>99,197</u>	<u>72,962</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 24 June 2025 and were signed on its behalf by:



B Rees - Trustee

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	23,459	(83,477)
Net cash provided by/(used in) operating activities		<u>23,459</u>	<u>(83,477)</u>
 		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		23,459	(83,477)
Cash and cash equivalents at the beginning of the reporting period		<u>70,688</u>	<u>154,165</u>
Cash and cash equivalents at the end of the reporting period		<u>94,147</u>	<u>70,688</u>

The notes form part of these financial statements

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025	2024
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	26,235	(83,831)
Adjustments for:		
Depreciation charges	-	242
(Decrease)/increase in creditors	(2,776)	112
Net cash provided by/(used in) operations	<u>23,459</u>	<u>(83,477)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24	Cash flow	At 31.3.25
	£	£	£
Net cash			
Cash at bank and in hand	70,688	23,459	94,147
	<u>70,688</u>	<u>23,459</u>	<u>94,147</u>
Total	<u>70,688</u>	<u>23,459</u>	<u>94,147</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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.

Improvements to property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% 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.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

2. DONATIONS AND LEGACIES

	2025	2024
	£	£
Donations	9,621	43,141
Grants	553,716	385,100
Subscriptions	1,554	23,400
	<u>564,891</u>	<u>451,641</u>

Grants received, included in the above, are as follows:

	2025	2024
	£	£
Other grants	<u>553,716</u>	<u>385,100</u>

3. OTHER TRADING ACTIVITIES

	2025	2024
	£	£
Management Fees	<u>2,250</u>	<u>10,305</u>

4. INVESTMENT INCOME

	2025	2024
	£	£
Rent Received	<u>7,011</u>	<u>7,810</u>

5. RAISING FUNDS

Raising donations and legacies

	2025	2024
	£	£
Staff costs	426,663	444,594
Rent & Running Costs	18,226	19,726
Insurance	2,554	3,207
Telephone	4,913	4,023
Postage and stationery	22,310	13,532
Monitoring & Evaluations	-	5,800
Transport, Travel & Coach Hire	1,377	1,564
Repairs, Renewals & security	10,840	6,749
Fees & Training Costs	28,905	29,579
Resources	24,824	9,761
Management Charges	2,569	9,555
Accountancy	3,600	3,600
Computer Costs	360	449
Depreciation	-	242
Support costs	776	1,206
	<u>547,917</u>	<u>553,587</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

6. SUPPORT COSTS

	Finance
	£
Raising donations and legacies	776
	<u>776</u>

7. 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.

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	397,264	415,421
Social security costs	20,888	21,667
Other pension costs	8,511	7,506
	<u>426,663</u>	<u>444,594</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Staff	<u>21</u>	<u>24</u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	159,711	291,930	451,641
Other trading activities	10,305	-	10,305
Investment income	7,810	-	7,810
Total	<u>177,826</u>	<u>291,930</u>	<u>469,756</u>
 EXPENDITURE ON			
Raising funds	199,072	354,515	553,587
 NET INCOME/(EXPENDITURE)	 (21,246)	 (62,585)	 (83,831)
 RECONCILIATION OF FUNDS			
Total funds brought forward	45,781	111,012	156,793

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>24,535</u>	<u>48,427</u>	<u>72,962</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2024 and 31 March 2025	<u>25,513</u>	<u>5,034</u>	<u>56,736</u>	<u>87,283</u>
DEPRECIATION				
At 1 April 2024 and 31 March 2025	<u>-</u>	<u>5,034</u>	<u>56,736</u>	<u>61,770</u>
NET BOOK VALUE				
At 31 March 2025	<u>25,513</u>	<u>-</u>	<u>-</u>	<u>25,513</u>
At 31 March 2024	<u>25,513</u>	<u>-</u>	<u>-</u>	<u>25,513</u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025 £	2024 £
Taxation and social security	3,011	4,359
Other creditors	17,452	18,880
	<u>20,463</u>	<u>23,239</u>

12. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	24,535	22,599	-	47,134
Restricted funds				
Jellitotz	3,955	6,379	1,708	12,042
Teddi Bach	13,583	1,789	1,628	17,000
Children in Need	2,436	(2,635)	199	-
Heart of the Community	4,117	44	2,860	7,021
Waterloo	1,314	(1,941)	627	-
CYCA HWB	16,000	-	-	16,000
Ffynau CYCA	7,022	-	(7,022)	-
	<u>48,427</u>	<u>3,636</u>	<u>-</u>	<u>52,063</u>
TOTAL FUNDS	<u>72,962</u>	<u>26,235</u>	<u>-</u>	<u>99,197</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	262,658	(240,059)	22,599
Restricted funds			
Jellitotz	83,935	(77,556)	6,379
Teddi Bach	79,969	(78,180)	1,789
Children in Need	-	(2,635)	(2,635)
Heart of the Community	122,590	(122,546)	44
Waterloo	25,000	(26,941)	(1,941)
	<u>311,494</u>	<u>(307,858)</u>	<u>3,636</u>
TOTAL FUNDS	<u>574,152</u>	<u>(547,917)</u>	<u>26,235</u>

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	45,781	(21,246)	24,535
Restricted funds			
Jellitotz	686	3,269	3,955
Teddi Bach	24,861	(11,278)	13,583
Children in Need	-	2,436	2,436
Heart of the Community	60,465	(56,348)	4,117
Waterloo	25,000	(23,686)	1,314
CYCA HWB	-	16,000	16,000
Ffynau CYCA	-	7,022	7,022
	<u>111,012</u>	<u>(62,585)</u>	<u>48,427</u>
TOTAL FUNDS	<u>156,793</u>	<u>(83,831)</u>	<u>72,962</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,826	(199,072)	(21,246)
Restricted funds			
Jellitotz	74,387	(71,118)	3,269
Teddi Bach	67,769	(79,047)	(11,278)
Children in Need	10,000	(7,564)	2,436
Heart of the Community	111,075	(167,423)	(56,348)
Waterloo	1	(23,687)	(23,686)
CYCA HWB	16,000	-	16,000
Ffynau CYCA	12,698	(5,676)	7,022
	<u>291,930</u>	<u>(354,515)</u>	<u>(62,585)</u>
TOTAL FUNDS	<u>469,756</u>	<u>(553,587)</u>	<u>(83,831)</u>

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

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	45,781	1,353	-	47,134
Restricted funds				
Jellitotz	686	9,648	1,708	12,042
Teddi Bach	24,861	(9,489)	1,628	17,000
Children in Need	-	(199)	199	-
Heart of the Community	60,465	(56,304)	2,860	7,021
Waterloo	25,000	(25,627)	627	-
CYCA HWB	-	16,000	-	16,000
Ffynau CYCA	-	7,022	(7,022)	-
	<u>111,012</u>	<u>(58,949)</u>	<u>-</u>	<u>52,063</u>
TOTAL FUNDS	<u>156,793</u>	<u>(57,596)</u>	<u>-</u>	<u>99,197</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

12. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	440,484	(439,131)	1,353
Restricted funds			
Jellitotz	158,322	(148,674)	9,648
Teddi Bach	147,738	(157,227)	(9,489)
Children in Need	10,000	(10,199)	(199)
Heart of the Community	233,665	(289,969)	(56,304)
Waterloo	25,001	(50,628)	(25,627)
CYCA HWB	16,000	-	16,000
Ffynau CYCA	12,698	(5,676)	7,022
	<u>603,424</u>	<u>(662,373)</u>	<u>(58,949)</u>
TOTAL FUNDS	<u><u>1,043,908</u></u>	<u><u>(1,101,504)</u></u>	<u><u>(57,596)</u></u>

13. RELATED PARTY DISCLOSURES

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

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	9,621	43,141
Grants	553,716	385,100
Subscriptions	1,554	23,400
	<u>564,891</u>	<u>451,641</u>
Other trading activities		
Management Fees	2,250	10,305
Investment income		
Rent Received	7,011	7,810
	<u>574,152</u>	<u>469,756</u>
EXPENDITURE		
Raising donations and legacies		
Wages	397,264	415,421
External Providers	20,888	21,667
Pensions	8,511	7,506
Rent & Running Costs	18,226	19,726
Insurance	2,554	3,207
Telephone	4,913	4,023
Postage and stationery	22,310	13,532
Monitoring & Evaluations	-	5,800
Transport, Travel & Coach Hire	1,377	1,564
Repairs, Renewals & security	10,840	6,749
Fees & Training Costs	28,905	29,579
Resources	24,824	9,761
Management Charges	2,569	9,555
Accountancy	3,600	3,600
Computer Costs	360	449
Fixtures and fittings	-	242
	<u>547,141</u>	<u>552,381</u>
Support costs		
Finance		
Bank charges	776	1,206
	<u>547,917</u>	<u>553,587</u>
Total resources expended		
	<u>547,917</u>	<u>553,587</u>
Net income/(expenditure)	<u>26,235</u>	<u>(83,831)</u>

This page does not form part of the statutory financial statements

CYCA Connecting Youth Children and Adults

England & Wales - Charity number 512720

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024
FOR
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. 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

512720

Principal address

Unit 2
Dragon 24
North Dock
Llanelli
Carmarthenshire
SA15 2LF

Trustees

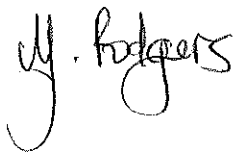
S R Mears
B Leyshon
Y Rodgers
C Rees
S M James
B Rees
L Williams
F Roberts

Independent Examiner

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Approved by order of the board of trustees on 28 May 2024 and signed on its behalf by:

Y Rodgers - Trustee



**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS**

Independent examiner's report to the trustees of CYCA-Connecting Youth, Children & Adults

I report to the charity trustees on my examination of the accounts of CYCA-Connecting Youth, Children & Adults (the Trust) for the year ended 31 March 2024.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



R.A. Williams
The Association of Chartered Certified Accountants

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

28 May 2024

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	159,711	291,930	451,641	661,480
Other trading activities	3	10,305	-	10,305	16,884
Investment income	4	7,810	-	7,810	33,849
Total		<u>177,826</u>	<u>291,930</u>	<u>469,756</u>	<u>712,213</u>
EXPENDITURE ON					
Raising funds	5	199,072	354,515	553,587	610,630
NET INCOME/(EXPENDITURE)		(21,246)	(62,585)	(83,831)	101,583
RECONCILIATION OF FUNDS					
Total funds brought forward		45,781	111,012	156,793	55,210
TOTAL FUNDS CARRIED FORWARD		<u>24,535</u>	<u>48,427</u>	<u>72,962</u>	<u>156,793</u>

The notes form part of these financial statements

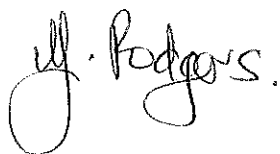
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted fund £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	25,513	-	25,513	25,755
CURRENT ASSETS					
Cash at bank and in hand		22,261	48,427	70,688	154,165
CREDITORS					
Amounts falling due within one year	11	(23,239)	-	(23,239)	(23,127)
NET CURRENT ASSETS		<u>(978)</u>	<u>48,427</u>	<u>47,449</u>	<u>131,038</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>24,535</u>	<u>48,427</u>	<u>72,962</u>	<u>156,793</u>
NET ASSETS		<u>24,535</u>	<u>48,427</u>	<u>72,962</u>	<u>156,793</u>
FUNDS	12				
Unrestricted funds				24,535	45,781
Restricted funds				48,427	111,012
TOTAL FUNDS				<u>72,962</u>	<u>156,793</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 28 May 2024 and were signed on its behalf by:

Y Rodgers - Trustee



The notes form part of these financial statements

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	(83,477)	105,060
Net cash (used in)/provided by operating activities		<u>(83,477)</u>	<u>105,060</u>
Change in cash and cash equivalents in the reporting period		(83,477)	105,060
Cash and cash equivalents at the beginning of the reporting period		154,165	49,105
Cash and cash equivalents at the end of the reporting period		<u>70,688</u>	<u>154,165</u>

The notes form part of these financial statements

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(83,831)	101,583
Adjustments for:		
Depreciation charges	242	243
Decrease in debtors	-	5,190
Increase/(decrease) in creditors	112	(1,956)
Net cash (used in)/provided by operations	<u>(83,477)</u>	<u>105,060</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	154,165	(83,477)	70,688
	<u>154,165</u>	<u>(83,477)</u>	<u>70,688</u>
Total	<u>154,165</u>	<u>(83,477)</u>	<u>70,688</u>

The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

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.

Improvements to property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% 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.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. DONATIONS AND LEGACIES

	2024	2023
	£	£
Donations	43,141	19,328
Grants	385,100	586,216
Subscriptions	23,400	55,936
	<u>451,641</u>	<u>661,480</u>

Grants received, included in the above, are as follows:

	2024	2023
	£	£
Other grants	<u>385,100</u>	<u>586,216</u>

3. OTHER TRADING ACTIVITIES

	2024	2023
	£	£
Management Fees	<u>10,305</u>	<u>16,884</u>

4. INVESTMENT INCOME

	2024	2023
	£	£
Rent Received	<u>7,810</u>	<u>33,849</u>

5. RAISING FUNDS

Raising donations and legacies

	2024	2023
	£	£
Staff costs	444,594	397,227
Rent & Running Costs	19,726	49,760
Insurance	3,207	2,665
Telephone	4,023	4,843
Postage and stationery	13,532	7,334
Monitoring & Evaluations	5,800	-
Transport, Travel & Coach Hire	1,564	1,458
Repairs, Renewals & security	6,749	4,329
Fees & Training Costs	29,579	55,300
Resources	9,761	39,167
Management Charges	9,555	20,619
Accountancy	3,600	3,600
Promotional & Events	-	19,903
Computer Costs	449	2,520
Depreciation	242	243
Support costs	1,206	1,662
	<u>553,587</u>	<u>610,630</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

6. SUPPORT COSTS

	Finance
	£
Raising donations and legacies	1,206
	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	415,421	382,936
Social security costs	21,667	5,543
Other pension costs	7,506	8,748
	<u> </u>	<u> </u>
	444,594	397,227
	<u> </u>	<u> </u>

The average monthly number of employees during the year was as follows:

2024	2023
<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	334,012	327,468	661,480
Other trading activities	16,884	-	16,884
Investment income	33,849	-	33,849
	<u> </u>	<u> </u>	<u> </u>
Total	384,745	327,468	712,213
	<u> </u>	<u> </u>	<u> </u>
EXPENDITURE ON			
Raising funds	374,350	236,280	610,630
	<u> </u>	<u> </u>	<u> </u>
NET INCOME	10,395	91,188	101,583
	<u> </u>	<u> </u>	<u> </u>
RECONCILIATION OF FUNDS			
Total funds brought forward	35,386	19,824	55,210
	<u> </u>	<u> </u>	<u> </u>
TOTAL FUNDS CARRIED FORWARD	45,781	111,012	156,793
	<u> </u>	<u> </u>	<u> </u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2023 and 31 March 2024	25,513	5,034	56,736	87,283
DEPRECIATION				
At 1 April 2023	-	5,034	56,494	61,528
Charge for year	-	-	242	242
At 31 March 2024	-	5,034	56,736	61,770
NET BOOK VALUE				
At 31 March 2024	25,513	-	-	25,513
At 31 March 2023	25,513	-	242	25,755

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Taxation and social security	4,359	4,697
Other creditors	18,880	18,430
	<u>23,239</u>	<u>23,127</u>

12. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	45,781	(21,246)	24,535
Restricted funds			
Jellitotz	686	3,269	3,955
Teddi Bach	24,861	(11,278)	13,583
Children in Need	-	2,436	2,436
Heart of the Community	60,465	(56,348)	4,117
Waterloo	25,000	(23,686)	1,314
CYCA HWB	-	16,000	16,000
Ffynau CYCA	-	7,022	7,022
	<u>111,012</u>	<u>(62,585)</u>	<u>48,427</u>
TOTAL FUNDS	<u>156,793</u>	<u>(83,831)</u>	<u>72,962</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	177,826	(199,072)	(21,246)
Restricted funds			
Jellitotz	74,387	(71,118)	3,269
Teddi Bach	67,769	(79,047)	(11,278)
Children in Need	10,000	(7,564)	2,436
Heart of the Community	111,075	(167,423)	(56,348)
Waterloo	1	(23,687)	(23,686)
CYCA HWB	16,000	-	16,000
Ffynau CYCA	12,698	(5,676)	7,022
	<u>291,930</u>	<u>(354,515)</u>	<u>(62,585)</u>
TOTAL FUNDS	<u>469,756</u>	<u>(553,587)</u>	<u>(83,831)</u>

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	35,386	10,395	45,781
Restricted funds			
Jellitotz	1,959	(1,273)	686
Teddi Bach	10,557	14,304	24,861
Children in Need	7,308	(7,308)	-
Heart of the Community	-	60,465	60,465
Waterloo	-	25,000	25,000
	<u>19,824</u>	<u>91,188</u>	<u>111,012</u>
TOTAL FUNDS	<u>55,210</u>	<u>101,583</u>	<u>156,793</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	384,745	(374,350)	10,395
Restricted funds			
Jellitotz	53,712	(54,985)	(1,273)
Teddi Bach	98,058	(83,754)	14,304
Children in Need	-	(7,308)	(7,308)
Heart of the Community	150,698	(90,233)	60,465
Waterloo	25,000	-	25,000
	<u>327,468</u>	<u>(236,280)</u>	<u>91,188</u>
TOTAL FUNDS	<u><u>712,213</u></u>	<u><u>(610,630)</u></u>	<u><u>101,583</u></u>

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

	At 1.4.22 £	Net movement in funds £	At 31.3.24 £
Unrestricted funds			
General fund	35,386	(10,851)	24,535
Restricted funds			
Jellitotz	1,959	1,996	3,955
Teddi Bach	10,557	3,026	13,583
Children in Need	7,308	(4,872)	2,436
Heart of the Community	-	4,117	4,117
Waterloo	-	1,314	1,314
CYCA HWB	-	16,000	16,000
Ffynau CYCA	-	7,022	7,022
	<u>19,824</u>	<u>28,603</u>	<u>48,427</u>
TOTAL FUNDS	<u><u>55,210</u></u>	<u><u>17,752</u></u>	<u><u>72,962</u></u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. MOVEMENT IN FUNDS - continued

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 £
Unrestricted funds			
General fund	562,571	(573,422)	(10,851)
Restricted funds			
Jellitotz	128,099	(126,103)	1,996
Teddi Bach	165,827	(162,801)	3,026
Children in Need	10,000	(14,872)	(4,872)
Heart of the Community	261,773	(257,656)	4,117
Waterloo	25,001	(23,687)	1,314
CYCA HWB	16,000	-	16,000
Ffynau CYCA	12,698	(5,676)	7,022
	<u>619,398</u>	<u>(590,795)</u>	<u>28,603</u>
TOTAL FUNDS	<u>1,181,969</u>	<u>(1,164,217)</u>	<u>17,752</u>

13. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	43,141	19,328
Grants	385,100	586,216
Subscriptions	23,400	55,936
	<hr/>	<hr/>
	451,641	661,480
Other trading activities		
Management Fees	10,305	16,884
Investment income		
Rent Received	7,810	33,849
	<hr/>	<hr/>
Total incoming resources	469,756	712,213
 EXPENDITURE		
Raising donations and legacies		
Wages	415,421	382,936
External Providers	21,667	5,543
Pensions	7,506	8,748
Rent & Running Costs	19,726	49,760
Insurance	3,207	2,665
Telephone	4,023	4,843
Postage and stationery	13,532	7,334
Monitoring & Evaluations	5,800	-
Transport, Travel & Coach Hire	1,564	1,458
Repairs, Renewals & security	6,749	4,329
Fees & Training Costs	29,579	55,300
Resources	9,761	39,167
Management Charges	9,555	20,619
Accountancy	3,600	3,600
Promotional & Events	-	19,903
Computer Costs	449	2,520
Fixtures and fittings	242	243
	<hr/>	<hr/>
	552,381	608,968
Support costs		
Management		
Impairment losses for tangible fixed assets	-	119
Finance		
Bank charges	1,206	1,543
	<hr/>	<hr/>
Total resources expended	553,587	610,630
	<hr/>	<hr/>
Net (expenditure)/income	(83,831)	101,583
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

CYCA Connecting Youth Children and Adults

England & Wales - Charity number 512720

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023
FOR
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

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CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. 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

512720

Principal address

Unit 2
Dragon 24
North Dock
Llanelli
Carmarthenshire
SA15 2LF

Trustees

S R Mears
B Leyshon
Y Rodgers
C Rees
S M James
B Rees
L Williams
F Roberts

Independent Examiner

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Approved by order of the board of trustees on 20 May 2023 and signed on its behalf by:



Y Rodgers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS**

Independent examiner's report to the trustees of CYCA-Connecting Youth, Children & Adults

I report to the charity trustees on my examination of the accounts of CYCA-Connecting Youth, Children & Adults (the Trust) for the year ended 31 March 2023.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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.



R.A. Williams
The Association of Chartered Certified Accountants

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

20 May 2023

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	2	334,012	327,468	661,480	257,564
Other trading activities	3	16,884	-	16,884	25,019
Investment income	4	33,849	-	33,849	29,095
Total		<u>384,745</u>	<u>327,468</u>	<u>712,213</u>	<u>311,678</u>
 EXPENDITURE ON					
Raising funds	5	374,350	236,280	610,630	472,831
NET INCOME/(EXPENDITURE)		10,395	91,188	101,583	(161,153)
 RECONCILIATION OF FUNDS					
Total funds brought forward		35,386	19,824	55,210	216,363
TOTAL FUNDS CARRIED FORWARD		<u>45,781</u>	<u>111,012</u>	<u>156,793</u>	<u>55,210</u>

The notes form part of these financial statements

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted fund £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	10	25,755	-	25,755	25,998
CURRENT ASSETS					
Debtors	11	-	-	-	5,190
Cash at bank and in hand		43,153	111,012	154,165	49,105
		<u>43,153</u>	<u>111,012</u>	<u>154,165</u>	<u>54,295</u>
CREDITORS					
Amounts falling due within one year	12	(23,127)	-	(23,127)	(25,083)
NET CURRENT ASSETS		<u>20,026</u>	<u>111,012</u>	<u>131,038</u>	<u>29,212</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>45,781</u>	<u>111,012</u>	<u>156,793</u>	<u>55,210</u>
NET ASSETS		<u>45,781</u>	<u>111,012</u>	<u>156,793</u>	<u>55,210</u>
FUNDS	13				
Unrestricted funds				45,781	35,386
Restricted funds				111,012	19,824
TOTAL FUNDS				<u>156,793</u>	<u>55,210</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 20 May 2023 and were signed on its behalf by:


Y Rodgers - Trustee

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>105,060</u>	<u>(161,934)</u>
Net cash provided by/(used in) operating activities		<u>105,060</u>	<u>(161,934)</u>
		<hr/>	<hr/>
Change in cash and cash equivalents in the reporting period		105,060	(161,934)
Cash and cash equivalents at the beginning of the reporting period		<u>49,105</u>	<u>211,039</u>
Cash and cash equivalents at the end of the reporting period		<u><u>154,165</u></u>	<u><u>49,105</u></u>

The notes form part of these financial statements

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023	2022
	£	£
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	101,583	(161,153)
Adjustments for:		
Depreciation charges	243	242
Decrease/(increase) in debtors	5,190	(22)
Decrease in creditors	(1,956)	(1,001)
Net cash provided by/(used in) operations	<u>105,060</u>	<u>(161,934)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22	Cash flow	At 31.3.23
	£	£	£
Net cash			
Cash at bank and in hand	49,105	105,060	154,165
	<u>49,105</u>	<u>105,060</u>	<u>154,165</u>
Total	<u>49,105</u>	<u>105,060</u>	<u>154,165</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

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

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.

Improvements to property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% 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.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

2. DONATIONS AND LEGACIES

	2023	2022
	£	£
Donations	19,328	6,689
Grants	586,216	230,493
Subscriptions	55,936	20,382
	<u>661,480</u>	<u>257,564</u>

Grants received, included in the above, are as follows:

	2023	2022
	£	£
Other grants	<u>586,216</u>	<u>230,493</u>

3. OTHER TRADING ACTIVITIES

	2023	2022
	£	£
Management Fees	<u>16,884</u>	<u>25,019</u>

4. INVESTMENT INCOME

	2023	2022
	£	£
Rent Received	<u>33,849</u>	<u>29,095</u>

5. RAISING FUNDS

Raising donations and legacies

	2023	2022
	£	£
Staff costs	397,227	339,282
Rent & Running Costs	49,760	61,863
Insurance	2,665	1,177
Light and heat	-	1,666
Telephone	4,843	2,527
Postage and stationery	7,334	6,159
Transport, Travel & Coach Hire	1,458	558
Sundry Expenses	-	2,732
Repairs, Renewals & security	4,329	6,022
Fees & Training Costs	55,300	2,613
Resources	39,167	16,817
Management Charges	20,619	24,567
Leasing	-	2,377
Accountancy	3,600	3,600
Promotional & Events	19,903	-
Computer Costs	2,520	-
Depreciation	243	243
Support costs	1,662	628
	<u>610,630</u>	<u>472,831</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

6. SUPPORT COSTS

	Management £	Finance £	Totals £
Raising donations and legacies	119	1,543	1,662
	<u> </u>	<u> </u>	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

8. STAFF COSTS

	2023 £	2022 £
Wages and salaries	382,936	301,103
Social security costs	5,543	38,179
Other pension costs	8,748	-
	<u> </u>	<u> </u>
	<u>397,227</u>	<u>339,282</u>

The average monthly number of employees during the year was as follows:

2023	2022
<u> </u>	<u> </u>

No employees received emoluments in excess of £60,000.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	86,974	170,590	257,564
Other trading activities	25,019	-	25,019
Investment income	29,095	-	29,095
	<u> </u>	<u> </u>	<u> </u>
Total	<u>141,088</u>	<u>170,590</u>	<u>311,678</u>
 EXPENDITURE ON			
Raising funds	216,216	256,615	472,831
	<u> </u>	<u> </u>	<u> </u>
NET INCOME/(EXPENDITURE)	(75,128)	(86,025)	(161,153)
Transfers between funds	(660)	660	-
	<u> </u>	<u> </u>	<u> </u>
Net movement in funds	<u>(75,788)</u>	<u>(85,365)</u>	<u>(161,153)</u>
 RECONCILIATION OF FUNDS			
Total funds brought forward	111,174	105,189	216,363

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	<u>35,386</u>	<u>19,824</u>	<u>55,210</u>

10. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2022 and 31 March 2023	<u>25,513</u>	<u>5,034</u>	<u>56,736</u>	<u>87,283</u>
DEPRECIATION				
At 1 April 2022	-	5,034	56,251	61,285
Charge for year	<u>-</u>	<u>-</u>	<u>243</u>	<u>243</u>
At 31 March 2023	<u>-</u>	<u>5,034</u>	<u>56,494</u>	<u>61,528</u>
NET BOOK VALUE				
At 31 March 2023	<u>25,513</u>	<u>-</u>	<u>242</u>	<u>25,755</u>
At 31 March 2022	<u>25,513</u>	<u>-</u>	<u>485</u>	<u>25,998</u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Other debtors	<u>-</u>	<u>5,190</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023 £	2022 £
Taxation and social security	4,697	7,497
Other creditors	<u>18,430</u>	<u>17,586</u>
	<u>23,127</u>	<u>25,083</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS

	At 1.4.22 £	Net movement in funds £	At 31.3.23 £
Unrestricted funds			
General fund	35,386	10,395	45,781
Restricted funds			
Jellitotz	1,959	(1,273)	686
Teddi Bach	10,557	14,304	24,861
Children in Need	7,308	(7,308)	-
Heart of the Community	-	60,465	60,465
Waterloo	-	25,000	25,000
	<u>19,824</u>	<u>91,188</u>	<u>111,012</u>
TOTAL FUNDS	<u>55,210</u>	<u>101,583</u>	<u>156,793</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	384,745	(374,350)	10,395
Restricted funds			
Jellitotz	53,712	(54,985)	(1,273)
Teddi Bach	98,058	(83,754)	14,304
Children in Need	-	(7,308)	(7,308)
Heart of the Community	150,698	(90,233)	60,465
Waterloo	25,000	-	25,000
	<u>327,468</u>	<u>(236,280)</u>	<u>91,188</u>
TOTAL FUNDS	<u>712,213</u>	<u>(610,630)</u>	<u>101,583</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	111,174	(75,128)	(660)	35,386
Restricted funds				
Roots	73,604	(74,264)	660	-
Jellitotz	1,299	660	-	1,959
Teddi Bach	5,580	4,977	-	10,557
Children in Need	8,787	(1,479)	-	7,308
Covid 19 The Big Lottery Fund	15,919	(15,919)	-	-
	<u>105,189</u>	<u>(86,025)</u>	<u>660</u>	<u>19,824</u>
TOTAL FUNDS	<u><u>216,363</u></u>	<u><u>(161,153)</u></u>	<u><u>-</u></u>	<u><u>55,210</u></u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	141,088	(216,216)	(75,128)
Restricted funds			
Roots	(1)	(74,263)	(74,264)
Jellitotz	67,320	(66,660)	660
Teddi Bach	93,271	(88,294)	4,977
Children in Need	10,000	(11,479)	(1,479)
Covid 19 The Big Lottery Fund	-	(15,919)	(15,919)
	<u>170,590</u>	<u>(256,615)</u>	<u>(86,025)</u>
TOTAL FUNDS	<u><u>311,678</u></u>	<u><u>(472,831)</u></u>	<u><u>(161,153)</u></u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2023

13. MOVEMENT IN FUNDS - continued

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

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	111,174	(64,733)	(660)	45,781
Restricted funds				
Jellitotz	1,299	(613)	-	686
Teddi Bach	5,580	19,281	-	24,861
Children in Need	8,787	(8,787)	-	-
Heart of the Community	-	60,465	-	60,465
Waterloo	-	25,000	-	25,000
	<u>15,666</u>	<u>95,346</u>	<u>-</u>	<u>111,012</u>
TOTAL FUNDS	<u>216,363</u>	<u>(59,570)</u>	<u>-</u>	<u>156,793</u>

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 £
Unrestricted funds			
General fund	525,833	(590,566)	(64,733)
Restricted funds			
Jellitotz	121,032	(121,645)	(613)
Teddi Bach	191,329	(172,048)	19,281
Children in Need	10,000	(18,787)	(8,787)
Heart of the Community	150,698	(90,233)	60,465
Waterloo	25,000	-	25,000
	<u>498,059</u>	<u>(402,713)</u>	<u>95,346</u>
TOTAL FUNDS	<u>1,023,891</u>	<u>(1,083,461)</u>	<u>(59,570)</u>

14. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	2023	2022
	£	£
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	19,328	6,689
Grants	586,216	230,493
Subscriptions	55,936	20,382
	<hr/>	<hr/>
	661,480	257,564
Other trading activities		
Management Fees	16,884	25,019
Investment income		
Rent Received	33,849	29,095
	<hr/>	<hr/>
Total incoming resources	712,213	311,678
 EXPENDITURE		
Raising donations and legacies		
Wages	382,936	301,103
External Providers	5,543	38,179
Pensions	8,748	-
Rent & Running Costs	49,760	61,863
Insurance	2,665	1,177
Light and heat	-	1,666
Telephone	4,843	2,527
Postage and stationery	7,334	6,159
Transport, Travel & Coach Hire	1,458	558
Sundry Expenses	-	2,732
Repairs, Renewals & security	4,329	6,022
Fees & Training Costs	55,300	2,613
Resources	39,167	16,817
Management Charges	20,619	24,567
Leasing	-	2,377
Accountancy	3,600	3,600
Promotional & Events	19,903	-
Computer Costs	2,520	-
Fixtures and fittings	243	243
	<hr/>	<hr/>
	608,968	472,203
Support costs		
Management		
Impairment losses for tangible fixed assets	119	-
Finance		
Bank charges	1,543	628
	<hr/>	<hr/>
Total resources expended	610,630	472,831
	<hr/>	<hr/>
Net income/(expenditure)	101,583	(161,153)
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

CYCA Connecting Youth Children and Adults

England & Wales - Charity number 512720

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

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Balance Sheet	4
Notes to the Financial Statements	5 to 10
Detailed Statement of Financial Activities	11

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. 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

512720

Principal address

Unit 2
Dragon 24
North Dock
Llanelli
Carmarthenshire
SA15 2LF

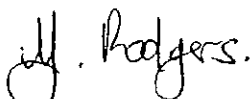
Trustees

S R Mears
B Leyshon
Y Rodgers
C Rees
S M James
B Rees
L Williams
F Roberts

Independent Examiner

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Approved by order of the board of trustees on 1 December 2022 and signed on its behalf by:


Y Rodgers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CYCA-CONNECTING YOUTH, CHILDREN & ADULTS**

Independent examiner's report to the trustees of CYCA-Connecting Youth, Children & Adults

I report to the charity trustees on my examination of the accounts of CYCA-Connecting Youth, Children & Adults (the Trust) for the year ended 31 March 2022.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of A.C.C.A which is one of the listed bodies.

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.

R.A. Williams
A.C.C.A
Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

1 December 2022

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		86,975	170,590	257,565	532,405
Other trading activities	2	25,019	-	25,019	25,987
Investment income	3	29,095	-	29,095	32,598
Total		<u>141,089</u>	<u>170,590</u>	<u>311,679</u>	<u>590,990</u>
 EXPENDITURE ON					
Raising funds	4	216,216	256,615	472,831	576,692
 NET INCOME/(EXPENDITURE)					
Transfers between funds	10	(75,127) (660)	(86,025) 660	(161,152) -	14,298 -
Net movement in funds		<u>(75,787)</u>	<u>(85,365)</u>	<u>(161,152)</u>	<u>14,298</u>
 RECONCILIATION OF FUNDS					
Total funds brought forward		111,174	105,189	216,363	202,065
TOTAL FUNDS CARRIED FORWARD		<u>35,387</u>	<u>19,824</u>	<u>55,211</u>	<u>216,363</u>

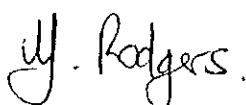
The notes form part of these financial statements

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

BALANCE SHEET
31 MARCH 2022

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	7	25,998	-	25,998	26,240
CURRENT ASSETS					
Debtors	8	5,190	-	5,190	5,168
Cash at bank and in hand		29,281	19,824	49,105	211,039
		<u>34,471</u>	<u>19,824</u>	<u>54,295</u>	<u>216,207</u>
CREDITORS					
Amounts falling due within one year	9	(25,082)	-	(25,082)	(26,084)
		<u>9,389</u>	<u>19,824</u>	<u>29,213</u>	<u>190,123</u>
NET CURRENT ASSETS					
		<u>35,387</u>	<u>19,824</u>	<u>55,211</u>	<u>216,363</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>35,387</u>	<u>19,824</u>	<u>55,211</u>	<u>216,363</u>
NET ASSETS					
		<u>35,387</u>	<u>19,824</u>	<u>55,211</u>	<u>216,363</u>
FUNDS	10				
Unrestricted funds				35,387	111,174
Restricted funds				19,824	105,189
TOTAL FUNDS				<u>55,211</u>	<u>216,363</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 1 December 2022 and were signed on its behalf by:



Y Rodgers - Trustee

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

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. Included in Unrestricted Income in 2021 are donations and training fees of £45,333 that are unlikely to recur in future years.

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.

Improvements to property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% 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.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

2. OTHER TRADING ACTIVITIES	2022	2021
	£	£
Management Fees	<u>25,019</u>	<u>25,987</u>
3. INVESTMENT INCOME	2022	2021
	£	£
Rent Received	<u>29,095</u>	<u>32,598</u>
4. RAISING FUNDS		
Raising donations and legacies	2022	2021
	£	£
Staff costs	339,282	399,788
Rent & Running Costs	61,863	67,340
Insurance	1,177	1,402
Light and heat	1,666	2,098
Telephone	2,527	2,895
Postage and stationery	6,159	3,863
Transport, Travel & Coach Hire	558	39
Sundry Expenses	2,732	688
Repairs, Renewals & security	6,022	45,116
Fees & Training Costs	2,613	7,135
Resources	16,817	20,947
Management Charges	24,567	15,654
Leasing	2,377	5,641
Accountancy	3,600	3,000
Depreciation	243	243
Support costs	628	843
	<u>472,831</u>	<u>576,692</u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	149,160	383,245	532,405
Other trading activities	25,987	-	25,987
Investment income	32,598	-	32,598
Total	<u>207,745</u>	<u>383,245</u>	<u>590,990</u>
EXPENDITURE ON			
Raising funds	233,774	342,918	576,692
NET INCOME/(EXPENDITURE)	(26,029)	40,327	14,298
RECONCILIATION OF FUNDS			
Total funds brought forward	137,203	64,862	202,065
TOTAL FUNDS CARRIED FORWARD	<u>111,174</u>	<u>105,189</u>	<u>216,363</u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2021 and 31 March 2022	25,513	5,034	56,736	87,283
DEPRECIATION				
At 1 April 2021	-	5,034	56,009	61,043
Charge for year	-	-	242	242
At 31 March 2022	-	5,034	56,251	61,285
NET BOOK VALUE				
At 31 March 2022	25,513	-	485	25,998
At 31 March 2021	25,513	-	727	26,240

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Trade debtors	-	5,168
Other debtors	5,190	-
	<u>5,190</u>	<u>5,168</u>

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	2022	2021
	£	£
Taxation and social security	7,497	-
Other creditors	17,585	26,084
	<u>25,082</u>	<u>26,084</u>

10. MOVEMENT IN FUNDS		Net	Transfers	
	At 1.4.21	movement	between	At
	£	in funds	funds	31.3.22
		£	£	£
Unrestricted funds				
General fund	111,174	(75,127)	(660)	35,387
Restricted funds				
Roots	73,604	(74,264)	660	-
Jellitotz	1,299	660	-	1,959
Teddi Bach	5,580	4,977	-	10,557
Children in Need	8,787	(1,479)	-	7,308
Covid 19 The Big Lottery Fund	15,919	(15,919)	-	-
	<u>105,189</u>	<u>(86,025)</u>	<u>660</u>	<u>19,824</u>
TOTAL FUNDS	<u>216,363</u>	<u>(161,152)</u>	<u>-</u>	<u>55,211</u>

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	141,089	(216,216)	(75,127)
Restricted funds			
Roots	(1)	(74,263)	(74,264)
Jellitotz	67,320	(66,660)	660
Teddi Bach	93,271	(88,294)	4,977
Children in Need	10,000	(11,479)	(1,479)
Covid 19 The Big Lottery Fund	-	(15,919)	(15,919)
	<u>170,590</u>	<u>(256,615)</u>	<u>(86,025)</u>
TOTAL FUNDS	<u>311,679</u>	<u>(472,831)</u>	<u>(161,152)</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	137,203	(26,029)	111,174
Restricted funds			
Roots	62,492	11,112	73,604
Jellitotz	539	760	1,299
Teddi Bach	1,831	3,749	5,580
Children in Need	-	8,787	8,787
Covid 19 The Big Lottery Fund	-	15,919	15,919
	<u>64,862</u>	<u>40,327</u>	<u>105,189</u>
TOTAL FUNDS	<u>202,065</u>	<u>14,298</u>	<u>216,363</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	207,745	(233,774)	(26,029)
Restricted funds			
Roots	166,757	(155,645)	11,112
Jellitotz	54,189	(53,429)	760
Teddi Bach	103,459	(99,710)	3,749
Children in Need	10,000	(1,213)	8,787
Covid 19 The Big Lottery Fund	48,840	(32,921)	15,919
	<u>383,245</u>	<u>(342,918)</u>	<u>40,327</u>
TOTAL FUNDS	<u>590,990</u>	<u>(576,692)</u>	<u>14,298</u>

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2022

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	137,203	(101,156)	(660)	35,387
Restricted funds				
Roots	62,492	(63,152)	660	-
Jellitotz	539	1,420	-	1,959
Teddi Bach	1,831	8,726	-	10,557
Children in Need	-	7,308	-	7,308
	<u>64,862</u>	<u>(45,698)</u>	<u>660</u>	<u>19,824</u>
TOTAL FUNDS	<u>202,065</u>	<u>(146,854)</u>	<u>-</u>	<u>55,211</u>

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 £
Unrestricted funds			
General fund	348,834	(449,990)	(101,156)
Restricted funds			
Roots	166,756	(229,908)	(63,152)
Jellitotz	121,509	(120,089)	1,420
Teddi Bach	196,730	(188,004)	8,726
Children in Need	20,000	(12,692)	7,308
Covid 19 The Big Lottery Fund	48,840	(48,840)	-
	<u>553,835</u>	<u>(599,533)</u>	<u>(45,698)</u>
TOTAL FUNDS	<u>902,669</u>	<u>(1,049,523)</u>	<u>(146,854)</u>

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2022.

CYCA-CONNECTING YOUTH, CHILDREN & ADULTS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	6,689	5,344
Grants	230,494	481,728
Subscriptions	20,382	45,333
	<hr/>	<hr/>
	257,565	532,405
Other trading activities		
Management Fees	25,019	25,987
Investment Income		
Rent Received	29,095	32,598
	<hr/>	<hr/>
Total incoming resources	311,679	590,990
 EXPENDITURE		
Raising donations and legacies		
Wages	301,103	347,076
External Providers	38,179	52,712
Rent & Running Costs	61,863	67,340
Insurance	1,177	1,402
Light and heat	1,666	2,098
Telephone	2,527	2,895
Postage and stationery	6,159	3,863
Transport, Travel & Coach Hire	558	39
Sundry Expenses	2,732	688
Repairs, Renewals & security	6,022	45,116
Fees & Training Costs	2,613	7,135
Resources	16,817	20,947
Management Charges	24,567	15,654
Leasing	2,377	5,641
Accountancy	3,600	3,000
Fixtures and fittings	243	243
	<hr/>	<hr/>
	472,203	575,849
 Support costs		
Finance		
Bank charges	628	843
	<hr/>	<hr/>
Total resources expended	472,831	576,692
	<hr/>	<hr/>
Net (expenditure)/income	(161,152)	14,298
	<hr/> <hr/>	<hr/> <hr/>

This page does not form part of the statutory financial statements

CYCA Connecting Youth Children and Adults

England & Wales - Charity number 512720

Accounts

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021
FOR
CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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Balance Sheet	4
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CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. 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

512720

Principal address

Unit 2
Dragon 24
North Dock
Llanelli
Carmarthenshire
SA15 2LF

Trustees

J Williams (resigned 26.5.20)
S R Mears
B Leyshon
Y Rodgers
C Rees
S M James
B Rees (appointed 1.5.20)
L Williams
F Roberts (appointed 25.2.21)

Independent Examiner

Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

Approved by order of the board of trustees on 7 July 2021 and signed on its behalf by:


Y Rodgers - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS**

Independent examiner's report to the trustees of Carmarthenshire Youth and Children's Ass

I report to the charity trustees on my examination of the accounts of Carmarthenshire Youth and Children's Ass (the Trust) for the year ended 31 March 2021.

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

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of A.C.C.A which is one of the listed bodies.

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.



R.A. Williams
A.C.C.A
Charles & Co
Chartered Certified Accountants
3 Murray Street
Llanelli
Carmarthenshire
SA15 1AQ

7 July 2021

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		149,160	383,245	532,405	527,040
Other trading activities	2	25,987	-	25,987	29,347
Investment income	3	32,598	-	32,598	36,871
Total		<u>207,745</u>	<u>383,245</u>	<u>590,990</u>	<u>593,258</u>
EXPENDITURE ON					
Raising funds	4	233,774	342,918	576,692	494,447
NET INCOME/(EXPENDITURE)		<u>(26,029)</u>	<u>40,327</u>	<u>14,298</u>	<u>98,811</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		137,203	64,862	202,065	103,254
TOTAL FUNDS CARRIED FORWARD		<u><u>111,174</u></u>	<u><u>105,189</u></u>	<u><u>216,363</u></u>	<u><u>202,065</u></u>

The notes form part of these financial statements

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

BALANCE SHEET
31 MARCH 2021

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	7	26,240	-	26,240	26,483
CURRENT ASSETS					
Debtors	8	5,168	-	5,168	1,064
Cash at bank and in hand		100,682	110,357	211,039	177,517
		105,850	110,357	216,207	178,581
CREDITORS					
Amounts falling due within one year	9	(20,916)	(5,168)	(26,084)	(2,999)
NET CURRENT ASSETS		84,934	105,189	190,123	175,582
TOTAL ASSETS LESS CURRENT LIABILITIES		111,174	105,189	216,363	202,065
NET ASSETS		111,174	105,189	216,363	202,065
FUNDS	10				
Unrestricted funds				111,174	137,203
Restricted funds				105,189	64,862
TOTAL FUNDS				216,363	202,065

The financial statements were approved by the Board of Trustees and authorised for issue on 7 July 2021 and were signed on its behalf by:


Y Rodgers - Trustee

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

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. Included in Unrestricted Income in 2021 are donations and training fees of £45,333 that are unlikely to recur in future years.

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.

Improvements to property	- not provided
Plant and machinery	- 25% on reducing balance
Fixtures and fittings	- 25% 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.

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

2. OTHER TRADING ACTIVITIES		
	2021	2020
	£	£
Management Fees	25,987	29,347
	<u> </u>	<u> </u>
3. INVESTMENT INCOME		
	2021	2020
	£	£
Rent Received	32,598	36,871
	<u> </u>	<u> </u>
4. RAISING FUNDS		
Raising donations and legacies		
	2021	2020
	£	£
Staff costs	399,788	374,621
Rent & Running Costs	67,340	49,139
Rates and water	-	273
Insurance	1,402	2,089
Light and heat	2,098	1,778
Telephone	2,895	1,585
Postage and stationery	3,863	978
Transport, Travel & Coach Hire	39	2,220
Sundry Expenses	688	302
Repairs, Renewals & security	45,116	5,154
Fees & Training Costs	7,135	8,638
Resources	20,947	11,967
Management Charges	15,654	29,347
Leasing	5,641	1,989
Accountancy	3,000	3,000
Depreciation	243	406
Support costs	843	961
	<u> </u>	<u> </u>
	576,692	494,447
	<u> </u>	<u> </u>

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	199,100	327,940	527,040
Other trading activities	29,347	-	29,347
Investment income	36,871	-	36,871
Total	<u>265,318</u>	<u>327,940</u>	<u>593,258</u>
EXPENDITURE ON			
Raising funds	174,638	319,809	494,447
NET INCOME	<u>90,680</u>	<u>8,131</u>	<u>98,811</u>
Transfers between funds	253	(253)	-
Net movement in funds	<u>90,933</u>	<u>7,878</u>	<u>98,811</u>
RECONCILIATION OF FUNDS			
Total funds brought forward	46,270	56,984	103,254
TOTAL FUNDS CARRIED FORWARD	<u><u>137,203</u></u>	<u><u>64,862</u></u>	<u><u>202,065</u></u>

7. TANGIBLE FIXED ASSETS

	Improvements to property £	Plant and machinery £	Fixtures and fittings £	Totals £
COST				
At 1 April 2020 and 31 March 2021	<u>25,513</u>	<u>5,034</u>	<u>56,736</u>	<u>87,283</u>
DEPRECIATION				
At 1 April 2020	-	5,034	55,766	60,800
Charge for year	-	-	243	243
At 31 March 2021	<u>-</u>	<u>5,034</u>	<u>56,009</u>	<u>61,043</u>
NET BOOK VALUE				
At 31 March 2021	<u><u>25,513</u></u>	<u><u>-</u></u>	<u><u>727</u></u>	<u><u>26,240</u></u>
At 31 March 2020	<u><u>25,513</u></u>	<u><u>-</u></u>	<u><u>970</u></u>	<u><u>26,483</u></u>

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Trade debtors		5,168	1,064
		<u> </u>	<u> </u>
9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR		2021	2020
		£	£
Other creditors		26,084	2,999
		<u> </u>	<u> </u>
10. MOVEMENT IN FUNDS			
		Net	
		movement	At
	At 1.4.20	in funds	31.3.21
	£	£	£
Unrestricted funds			
General fund	137,203	(26,029)	111,174
Restricted funds			
Roots	62,492	11,112	73,604
Jellitotz	539	760	1,299
Teddi Bach	1,831	3,749	5,580
Children in Need	-	8,787	8,787
Covid 19 The Big Lottery Fund	-	15,919	15,919
	<u> </u>	<u> </u>	<u> </u>
	64,862	40,327	105,189
TOTAL FUNDS	<u> </u>	<u> </u>	<u> </u>
	202,065	14,298	216,363

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

	Incoming	Resources	Movement
	resources	expended	in funds
	£	£	£
Unrestricted funds			
General fund	207,745	(233,774)	(26,029)
Restricted funds			
Roots	166,757	(155,645)	11,112
Jellitotz	54,189	(53,429)	760
Teddi Bach	103,459	(99,710)	3,749
Children in Need	10,000	(1,213)	8,787
Covid 19 The Big Lottery Fund	48,840	(32,921)	15,919
	<u> </u>	<u> </u>	<u> </u>
	383,245	(342,918)	40,327
TOTAL FUNDS	<u> </u>	<u> </u>	<u> </u>
	590,990	(576,692)	14,298

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted funds				
General fund	46,270	90,680	253	137,203
Restricted funds				
Roots	52,212	(449)	10,729	62,492
Jellitotz	(5,151)	3,830	1,860	539
Teddi Bach	100	4,750	(3,019)	1,831
Environment Agency	9,823	-	(9,823)	-
	<hr/>	<hr/>	<hr/>	<hr/>
	56,984	8,131	(253)	64,862
	<hr/>	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>103,254</u>	<u>98,811</u>	<u>-</u>	<u>202,065</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	265,318	(174,638)	90,680
Restricted funds			
Roots	161,454	(161,903)	(449)
Jellitotz	66,092	(62,262)	3,830
Teddi Bach	100,394	(95,644)	4,750
	<hr/>	<hr/>	<hr/>
	327,940	(319,809)	8,131
	<hr/>	<hr/>	<hr/>
TOTAL FUNDS	<u>593,258</u>	<u>(494,447)</u>	<u>98,811</u>

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021**

10. MOVEMENT IN FUNDS - continued

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

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	46,270	64,651	253	111,174
Restricted funds				
Roots	52,212	10,663	10,729	73,604
Jellitotz	(5,151)	4,590	1,860	1,299
Teddi Bach	100	8,499	(3,019)	5,580
Environment Agency	9,823	-	(9,823)	-
Children in Need	-	8,787	-	8,787
Covid 19 The Big Lottery Fund	-	15,919	-	15,919
	<u>56,984</u>	<u>48,458</u>	<u>(253)</u>	<u>105,189</u>
TOTAL FUNDS	<u>103,254</u>	<u>113,109</u>	<u>-</u>	<u>216,363</u>

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 £
Unrestricted funds			
General fund	473,063	(408,412)	64,651
Restricted funds			
Roots	328,211	(317,548)	10,663
Jellitotz	120,281	(115,691)	4,590
Teddi Bach	203,853	(195,354)	8,499
Children in Need	10,000	(1,213)	8,787
Covid 19 The Big Lottery Fund	48,840	(32,921)	15,919
	<u>711,185</u>	<u>(662,727)</u>	<u>48,458</u>
TOTAL FUNDS	<u>1,184,248</u>	<u>(1,071,139)</u>	<u>113,109</u>

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2021

11. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2021.

CARMARTHENSHIRE YOUTH AND CHILDREN'S ASS

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	5,344	48,609
Grants	481,728	396,870
Subscriptions	45,333	81,561
	<hr/>	<hr/>
	532,405	527,040
Other trading activities		
Management Fees	25,987	29,347
Investment income		
Rent Received	32,598	36,871
	<hr/>	<hr/>
Total incoming resources	590,990	593,258
 EXPENDITURE		
Raising donations and legacies		
Wages	347,076	326,824
External Providers	52,712	47,797
Rent & Running Costs	67,340	49,139
Rates and water	-	273
Insurance	1,402	2,089
Light and heat	2,098	1,778
Telephone	2,895	1,585
Postage and stationery	3,863	978
Transport, Travel & Coach Hire	39	2,220
Sundry Expenses	688	302
Repairs, Renewals & security	45,116	5,154
Fees & Training Costs	7,135	8,638
Resources	20,947	11,967
Management Charges	15,654	29,347
Leasing	5,641	1,989
Accountancy	3,000	3,000
Plant and machinery	-	82
Fixtures and fittings	243	324
	<hr/>	<hr/>
	575,849	493,486
 Support costs		
Finance		
Bank charges	843	961
	<hr/>	<hr/>
Total resources expended	576,692	494,447
	<hr/>	<hr/>
Net income	14,298	98,811
	<hr/>	<hr/>

This page does not form part of the statutory financial statements