

**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**

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**FOR THE YEAR ENDED 31 MARCH 2022**

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**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
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
<b>Total</b>		<u>141,089</u>	<u>170,590</u>	<u>311,679</u>	<u>590,990</u>
<b>EXPENDITURE ON</b>					
Raising funds	4	216,216	256,615	472,831	576,692
<b>NET INCOME/(EXPENDITURE)</b>					
Transfers between funds	10	(75,127) (660)	(86,025) 660	(161,152) -	14,298 -
<b>Net movement in funds</b>		<u>(75,787)</u>	<u>(85,365)</u>	<u>(161,152)</u>	<u>14,298</u>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		111,174	105,189	216,363	202,065
<b>TOTAL FUNDS CARRIED FORWARD</b>		<u>35,387</u>	<u>19,824</u>	<u>55,211</u>	<u>216,363</u>

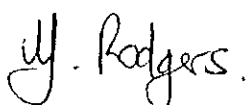
The notes form part of these financial statements

**CYCA-CONNECTING YOUTH, CHILDREN & ADULTS**

**BALANCE SHEET**  
**31 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	7	25,998	-	25,998	26,240
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	9	(25,082)	-	(25,082)	(26,084)
<b>NET CURRENT ASSETS</b>		<u>9,389</u>	<u>19,824</u>	<u>29,213</u>	<u>190,123</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>35,387</u>	<u>19,824</u>	<u>55,211</u>	<u>216,363</u>
<b>NET ASSETS</b>		<u><u>35,387</u></u>	<u><u>19,824</u></u>	<u><u>55,211</u></u>	<u><u>216,363</u></u>
<b>FUNDS</b>	10				
Unrestricted funds				35,387	111,174
Restricted funds				<u>19,824</u>	<u>105,189</u>
<b>TOTAL FUNDS</b>				<u><u>55,211</u></u>	<u><u>216,363</u></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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	149,160	383,245	532,405
Other trading activities	25,987	-	25,987
Investment income	32,598	-	32,598
<b>Total</b>	<u>207,745</u>	<u>383,245</u>	<u>590,990</u>
<b>EXPENDITURE ON</b>			
Raising funds	233,774	342,918	576,692
<b>NET INCOME/(EXPENDITURE)</b>	(26,029)	40,327	14,298
<b>RECONCILIATION OF FUNDS</b>			
Total funds brought forward	137,203	64,862	202,065
<b>TOTAL FUNDS CARRIED FORWARD</b>	<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 £
<b>COST</b>				
At 1 April 2021 and 31 March 2022	<u>25,513</u>	<u>5,034</u>	<u>56,736</u>	<u>87,283</u>
<b>DEPRECIATION</b>				
At 1 April 2021	-	5,034	56,009	61,043
Charge for year	-	-	242	242
At 31 March 2022	<u>-</u>	<u>5,034</u>	<u>56,251</u>	<u>61,285</u>
<b>NET BOOK VALUE</b>				
At 31 March 2022	<u>25,513</u>	<u>-</u>	<u>485</u>	<u>25,998</u>
At 31 March 2021	<u>25,513</u>	<u>-</u>	<u>727</u>	<u>26,240</u>

**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**

	At 1.4.21	Net movement in funds	Transfers between funds	At 31.3.22
	£	£	£	£
<b>Unrestricted funds</b>				
General fund	111,174	(75,127)	(660)	35,387
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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	Resources expended	Movement in funds
	£	£	£
<b>Unrestricted funds</b>			
General fund	141,089	(216,216)	(75,127)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	137,203	(26,029)	111,174
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	207,745	(233,774)	(26,029)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>				
General fund	137,203	(101,156)	(660)	35,387
<b>Restricted funds</b>				
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	348,834	(449,990)	(101,156)
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	6,689	5,344
Grants	230,494	481,728
Subscriptions	20,382	45,333
	<hr/> 257,565	<hr/> 532,405
<b>Other trading activities</b>		
Management Fees	25,019	25,987
<b>Investment Income</b>		
Rent Received	29,095	32,598
	<hr/>	<hr/>
<b>Total incoming resources</b>	311,679	590,990
 <b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
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/> 472,203	<hr/> 575,849
 <b>Support costs</b>		
<b>Finance</b>		
Bank charges	628	843
	<hr/>	<hr/>
<b>Total resources expended</b>	472,831	576,692
	<hr/>	<hr/>
<b>Net (expenditure)/income</b>	<u>(161,152)</u>	<u>14,298</u>

This page does not form part of the statutory financial statements