

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

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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:

A handwritten signature in black ink, appearing to read 'B Rees', written in a cursive style.

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)		<u>22,599</u>	<u>3,636</u>	<u>26,235</u>	<u>(83,831)</u>
 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>

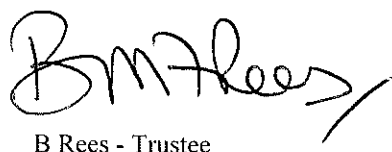
The notes form part of these financial statements

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		23,459	(83,477)
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		70,688	154,165
Cash and cash equivalents at the end of the reporting period		94,147	70,688

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	23,459	(83,477)

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
	70,688	23,459	94,147
Total	70,688	23,459	94,147

The notes form part of these financial statements

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	<u>17,452</u>	<u>18,880</u>
	<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>1,043,908</u>	<u>(1,101,504)</u>	<u>(57,596)</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
	<hr/>	<hr/>
	564,891	451,641
Other trading activities		
Management Fees	2,250	10,305
Investment income		
Rent Received	7,011	7,810
	<hr/>	<hr/>
Total incoming resources	574,152	469,756
 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
	<hr/>	<hr/>
	547,141	552,381
Support costs		
Finance		
Bank charges	776	1,206
	<hr/>	<hr/>
Total resources expended	547,917	553,587
	<hr/>	<hr/>
Net income/(expenditure)	26,235	(83,831)
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This page does not form part of the statutory financial statements