

## **Clybiau Plant Cymru Kids' Clubs**

A company limited by Guarantee and Registered Charity

Annual report and financial Statements of the Board of Trustees

Year ending 31 March 2018

Company Number: 4296436

Charity Number: 1093260

**Clybiau Plant Cymru Kids' Clubs exists to help communities in Wales by promoting, developing and supporting quality, affordable, accessible Out of School Childcare Clubs.**

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## **Chairpersons and Chief Executive Officers Report**

This year has been another challenging year for Third Sector organisations with austerity measures meaning reduced funding in a number of Local Authority areas. However, we have been lucky enough to receive a donation from the Moondance Foundation, which has enabled us to employ Childcare Business Development Officers in every local authority area. This means that we have been able to reconnect with clubs many of which we have not been able to visit for some time. Clubs have welcomed the support that they have received through visits and this has enabled the organisation to update our records, to get a true picture of the Out of School Childcare Clubs across Wales and ascertain their current challenges and successes.

Our work within the Childcare in Wales Learning and Working Mutually (CWLWM) project saw us receive a six month extension to the project from Welsh Government. CWLWM brings together the five leading childcare organisations in Wales, to deliver a strategic, bilingual integrated service that ensures the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach.

Our Training department has grown within the year, as the demand for Playwork courses to allow settings to meet the regulations in September 2021, increased. We have worked with Welsh Government to ensure that Playwork qualifications remain available in the future. We have also developed new courses to bring fresh new low cost no cost activity ideas for Playworkers in clubs.

We unfortunately did not meet our funding target for the year, although the staff within the organisation worked hard to submit many quality applications; this demonstrates how difficult the funding climate currently is.

The coming year will bring many of the same challenges, with Local Authority funding, meeting the needs of the sector with support, training and fundraising to keep the wealth of excellent staff we have within the organisation as well as continuing the Moondance legacy.

Amy Baugh  
**Chair of the Board of Trustees**

Jane O'Toole  
**Chief Executive**

## **Report of the Directors and Trustees**

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2018, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016).

This is the 17<sup>th</sup> annual report of the company.

## **Aims, Objectives and Activities**

### **The aims for which the Charity is established are to:**

- Promote the care and education of children in Out of School Childcare Clubs and to promote the provision of facilities for the play, recreation and other leisure time occupations of such children in the interest of social welfare with the objects of improving their conditions of life.
- Advance the education and training of persons providing such care and educational and recreational facilities.
- Conduct research into all aspects of the care, education and recreation of such children and to publish the useful results of such research.

### **The overlying principles which are employed to achieve our aims that set out how as a charity we further our legal purposes are through the following objectives:**

- Support an affordable, accessible, quality Out of School Childcare Club in every community which wants one.
- Meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views.
- Provide quality support services, information and training for Out of School Childcare Clubs.
- Value the staff and volunteers and deal with them in an open and fair manner.
- Enable people within the organisation to have every opportunity for self-development and training and be a best practice employer.
- Work in partnership with other organisations to help us achieve our mission statement.
- Communicate the benefits of quality Out of School Childcare to schools, parents (working and otherwise), the Government and the public at large.

### **Criteria to measure achievement of success**

We assess success against these aims and objectives by setting project and funding targets, regularly reviewing the outputs against these targets and ensuring strategies are put in place to amend delivery to ensure success.

### **Grant Making Policy**

Clybiau Plant Cymru Kids' Clubs has an established grant making policy to achieve its objective of aiming to provide grants for the public benefit of beneficiaries to meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views. The organisation, where funded through Local Authorities, invites applications from clubs for Extra Hands, Assisted Places, Sustainability, New Club and Improvement. All grants are reviewed by a grants panel and assessed on their merits, against set criteria encouraging transparency and equality of opportunity.

## Public Benefit

**Beneficiaries** of the service Clybiau Plant Cymru Kids' Clubs provides, are the children in the clubs that we have helped to set up, the people working in the clubs (Playworkers) and the parents on the management committees or owners of clubs who are given advice, information and support about running childcare businesses and training to improve good practice in the clubs. Clybiau Plant Cymru Kids' Clubs also provides training to Playworkers to support quality activities in clubs and to meet the statutory requirements of the Care and Social Services Inspectorate Wales (CSSIW) and Welsh Government.

**Out of School Childcare Clubs** provide safe, affordable and accessible provision at either end of the school day and during the school holidays for school aged children and young people aged 3 to 14 (16 years of age if they have specific needs) and enable parents to go to work or attend training.

**Membership** of Clybiau Plant Cymru Kids' Clubs is open to Out of School Childcare Clubs. These may be:

- After School Clubs
- Before School or Breakfast Clubs
- Holiday Clubs

Membership is also open to interested individuals and other organisations. No one is excluded but there is a small membership subscription which, according to our research, is lower than any other national childcare organisation in Wales, but with more benefits. The **public** can access information about Out of School Childcare from publications and on the website, **free of charge**.

During the year we supported **850 Out of School Childcare member clubs**. Their membership afforded them the following benefits:

- **Representation** of their **voice** in Wales.
- **Expert guidance** on all aspects of business planning, expansion, registration, quality assurance.
- **Access to training** courses and qualifications for both staff and management.
- **Monthly E-Bulletin** offering sources of specific funding
- **Access to a funding and support team**, to assist with grant applications and fundraising ideas
- **Subscription to quarterly newsletter** 'Y Bont' and publications produced periodically
- **Facility to advertise staff vacancies** in their club on our website
- **Promotion** via a 'Search For A Club' facility on Clybiau Plant Cymru Kids' Clubs' website
- **Discounted insurance**
- Access to **free resources and activity ideas**
- Access to special **membership web-pages** and resources
- **Discounted toys/equipment**

**Clybiau Plant Cymru Kids' Clubs' - Board of Trustees** are the only **Volunteers** engaged by the organisation and whilst their contribution is significant to the running of the organisation, their input and involvement is not material to the ability of the organisation to undertake any particular activity.

In delivering and planning activities for the year, the Trustees have considered the Charity Commission's guidance on **public benefit** and the principles above are used to plan the organisations' activities.

The aim and principles form a strategic plan which is agreed by the Board of Trustees. This Annual Report of the Board of Trustees identifies **achievements and benefits to the public** against these principles, clearly headed at the beginning of each section.

At the Board of Trustees meetings, progress against targets is assessed and decisions taken to amend accordingly. This report outlines the work carried out in the past year, which fully reflects the purposes that the charity was set up to further: **Out of School Childcare in Wales.**

**Promoting for public benefit:**

- Opportunities for parents/carers to work and train by removing the worry of providing children and young people with a safe, stimulating and caring environment at times when children and young people are not able to be at home. (Parents may be able to claim the childcare element of Working Families Tax Credit to help meet the cost).
- Free choice for children and young people to decide how they will spend their time, giving them endless opportunities to explore and develop through stimulating activities.

**Developing for public benefit:**

- Out of School Childcare Clubs in schools and communities wherever there is an identified need.
- People in these schools and communities with the skills and knowledge to set up and run successful childcare businesses.
- The workforce of Playworkers so that they can understand the needs of children and young people and maximise their enjoyment of club time.

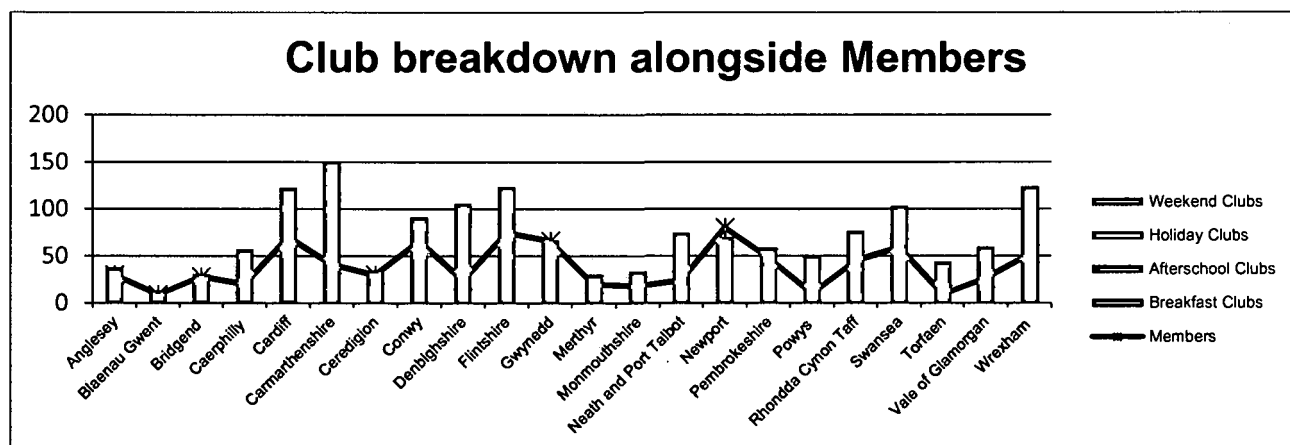
**Supporting for public benefit:**

- New and existing clubs so that they can grow from strength to strength.
- The ongoing training of Playworkers.
- The sustainability of clubs by offering advice on funding and quality.

## Achievements and Performance of our Aims and Objectives through our principles:

- **Support an affordable, accessible, quality Out Of School Childcare Club in every community which wants one.**

At the end of the period we supported 1,534, a reduction of 4.24% in club numbers from 1,602 in 2017, this being the third consecutive year that numbers have reduced. This is a worrying trend demonstrating that the sector is becoming increasingly less sustainable, due to a number of factors. Membership to the organisation also dropped to 491 settings representing 850 clubs. This represented a decrease of 10% from 556 settings representing 941 clubs.

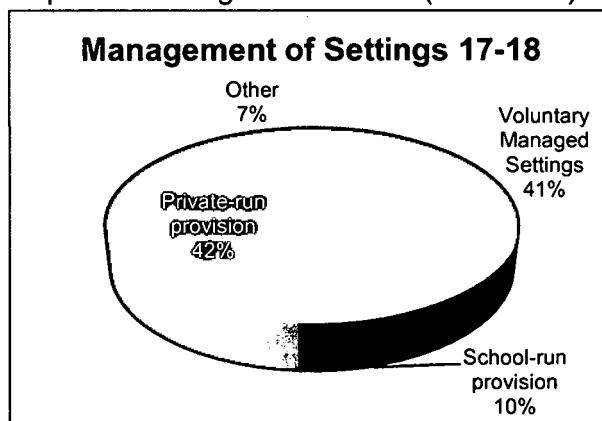
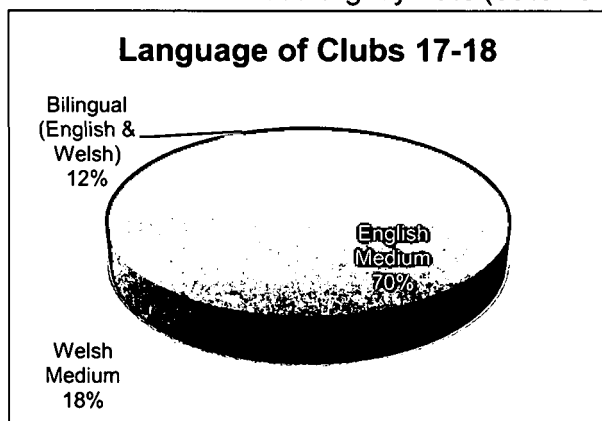


Clubs continue to find it increasingly difficult to remain sustainable, with a number of clubs closing, many of these in counties where we have not had funding from Local Authorities to employ staff to support them directly. Competition from Holiday Activity clubs and clubs running under the School Holiday Enrichment Programme has meant that fewer Clubs registered with Care Inspectorate Wales remain open, with a number deciding to de-register to offer Holiday Activity Clubs. Fewer existing Out of School Childcare Clubs have become members as they prioritise more urgent expenditure items when facing sustainability issues.

## Club Governance and Language

The clubs that we support are made up of differing management types, with our statistics showing that the overall reduction in club numbers are from mostly voluntary managed settings. This again highlights how difficult the landscape is for the Third Sector, with Voluntary Managed settings once again decreasing to 41% (45% 2017), of management type; Private Sector making up 42% (40% 2017); School run provision 10% (9% 2017) and Other 7% (6% 2017).

The percentage of Clubs running through the medium of Welsh remained the same at 18%, English Medium clubs increased slightly 70% (69% 2017), compared to Bilingual clubs 12% (13% 2017).





- **Meet the needs of all children, including those with special needs, and of all parents/carers including working parents/carers, as far as is possible, and actively seek their views.**

**Grants made available thanks to Local Authorities funding from the Out of School Childcare Grant has continued to allow the funding of both Extra Hands grants and Assisted Places grants.**

**Extra Hands grants are important to children, parents and clubs** as an extra member of staff allows the integration of children with disabilities into local clubs. Grants are also necessary for clubs as most Out of School Childcare Clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. **The grants are critical to parents who need respite, or need to work, or want to work or attend training.**

**Three counties funded Extra Hands grants schemes for clubs:** Newport, Conwy and Gwynedd. Children and their families benefited from these grants during the year, attending 2,119 club sessions.

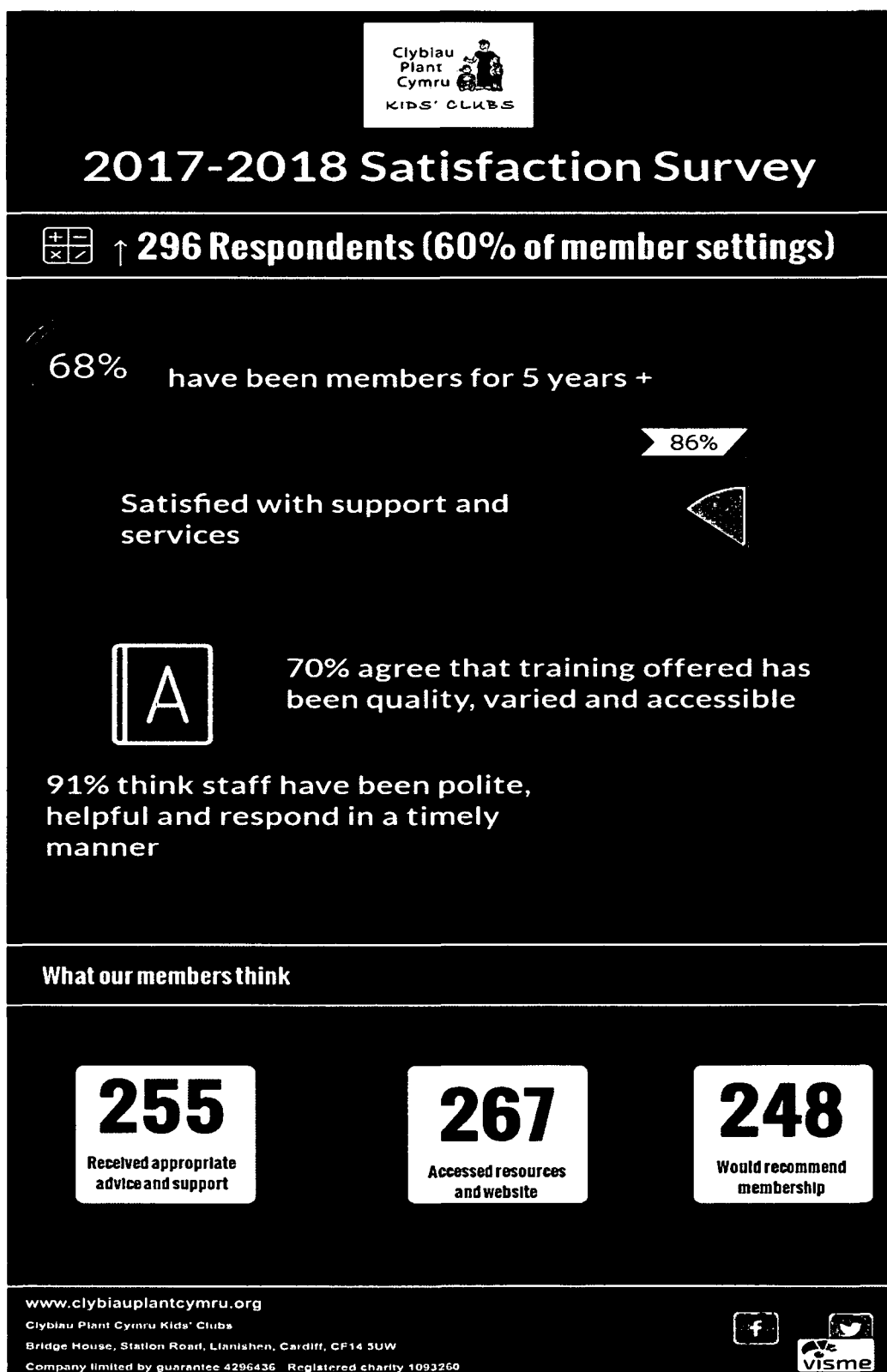
The grants provide **full or part funding for one-to-one workers** for children with special needs. Clybiau Plant Cymru Kids' Clubs manages the application, advertising, assessment, payment, and monitors the award. This includes development staff visiting the club and monitoring attendance of staff and children.

This objective shows the **benefits for all the children in the clubs** through the integration of children with special needs into their local community club and having the same benefits as other children in the community.

One county also has an **Assisted Places scheme** to allow children to attend clubs where their parents, for whatever reason, cannot afford to pay or need help to meet the costs in order to benefit the children. Newport have this grant scheme which we administer for them. **34 children** benefited from these places by attending **1,052** childcare club sessions.

### Annual Satisfaction Survey

We reverted to our annual customer satisfaction survey, 'How are we doing', this year. This is sent out with the membership application forms. This actively seeks the views of clubs and their perception of the support given. We also use this to improve our services, including giving support regarding IT and accessing the website. It also helps us with information for reporting to counties on a quarterly and annual basis. We had some very positive results and comments.



- **Provide quality support services, information and training for Out of School Childcare Clubs**

As the voice of Out of School Childcare Clubs across Wales, we strive to ensure that the sector has sufficient and appropriate training in qualifications, continuous professional development and activity ideas.

We are an **approved centre** with the following Awarding organisations:

**Agored Cymru** to offer **Essential Skill Wales Qualifications**

**City and Guilds** to offer the **Employment Awareness Qualification**

**NCFE CACHE**, for the delivery of **accredited Playwork and Assessing qualifications**

We have maintained direct claims status With NCFE CACHE as the result of successful external Quality Standards Monitoring.

The training team work together to ensure that our delivery is **standardised and trainers continue their professional development** through regular internal meetings, professional discussions and bespoke QCF training.

Part of our role is to ensure we advise clubs of the major changes in legislation, which will affect them in the future. We have continued to produce bi-lingual materials including our quarterly **Y Bont magazine** and frequent Facebook and Email updates. Members' feedback is very good and people look forward to the activities, legislative updates, CIW news and general up to date information it provides. Among subjects disseminated this year are:

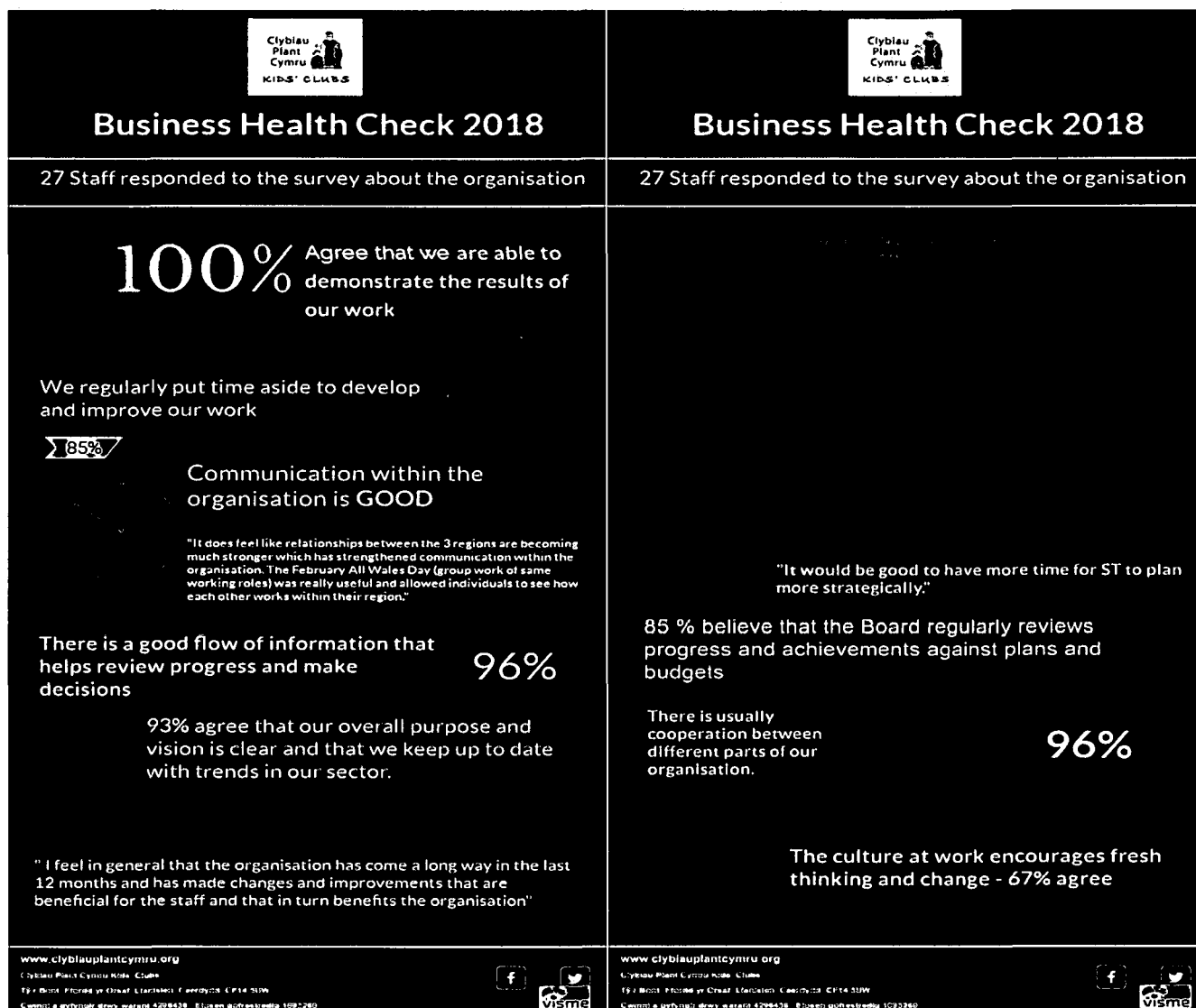
Update on Tax Free Childcare, changes to qualification requirements, The General Data Protection Regulation, Children and Young Peoples Participation Standards, Employer update, The Welsh Language Bill, Changes to pay structure following National Living Wage increase, benefits of Registration with CIW, WCVA CRU Sector Engagement Survey, CIW new Inspection framework for childcare and play, CIW - The Self Assessment of Service Statement (part2) (SASS) Annual Data Collection, , Welsh Government #TalkChildcare campaign, Credit Unions, Baby CPR and choking and The Childcare Offer

During 2017-18 there were a total of **5,576** attendances at training and workshops.

1,724 (1,966: 2017) attendances on **Business / Committee Skills training**, formed a major part of the Childcare Business Development Officers (CBDOs) work, and help them provide sustainable clubs.

• **Value the staff and volunteers and deal with them in an open and fair manner**

The Organisation Health Check questionnaire was repeated in April 2018 to look at distance travelled. 27 of the 35 staff employed completed the survey and the results and comments from those who participated, which were very positive and constructive, follow.



Our Board of Trustees, made up of volunteers from our member clubs, has continued to meet on a quarterly basis, with an additional meeting for the AGM in October. There were a number of members who had been with us for the maximum 3 year term who have left us within the year; these were replaced by new members. The commitment for the year is these 5 meetings. We try to make these as accessible as possible by offering Video conferencing facilities from our regional offices, to reduce the burden of travelling for members and the carbon footprint of the organisation. The challenge still remains to ensure that each meeting is quorate and to ensure the Board of Trustees are informed and consulted on important decisions that the organisation may make.

Some decisions needed to be made outside of the normal sequence of Board meetings during the period. In order to do this it has been necessary on occasion during the year to canvass members by Electronic mail with a voting option. This has proved an invaluable tool during the year.

- **Enable people within the organisation to have every opportunity for self-development and training and be a best practice employer.**

Nicole Lovatt, former Conwy Childcare Business Development Officer was appointed as the Regional Manager for North Wales.

Hayley Timms, former Pembrokeshire Childcare Business Development Officer was appointed as Regional Manager for West Wales (maternity cover).

During the year **300 attendances at 18 staff training** sessions were delivered, giving the skills for delivering business mentoring and club activities.

Staff are encouraged to attend external training events, workshops, consultations and conferences and there were attendances at events covering a range of subjects. Most of the staff attend this training in their own time. **98 applications** to attend training were submitted and **95** were approved.

Staff are undertaking the following qualifications:

- The Finance Manager is still working towards completing her Level 4 Association of Accounting Technicians and following that will be progressing to a degree in Finance and Accounting, with two Finance apprentices currently working toward their Association of Accounting Technicians qualifications, one at level 2 and the other at Level 4.
- The Admin Manager is working towards her Level 4 in Business Management and two Administrators have undertaken NVQ's in Business Administration one has completed her Level 3 and one is working towards her Level 2.
- One Training Officer is undertaking and one completed a Level 3 Award in Assessing, and one has achieved a Level 3 Award in Education and Training, another Training Officer is undertaking a Level 4 Certificate in Assessing and Assuring the Quality of Assessment.

The organisation continues to offer the **Simply Health** to all staff after they are confirmed in post. This appears to be good value for money at £1.67 a week per person, as this covers the statutory duty of paying for sight tests/spectacles for people using computers and has numerous other benefits as well, such as payment towards dental health, physiotherapy and consultant fees. A free, confidential advice line is included.

We continue to offer a 6% **pension contribution** to all staff, whom also have to make a 2% personal contribution. This ensures we meet the legal requirements of **auto-enrolment**.

Staff are offered the opportunity to partake in the salary-exchange scheme. They are able to alter their pension arrangements annually in October or when they have a 'lifestyle event' such as a birth, marriage or divorce.

We provide a **mobile phone and breakdown cover** to staff who travel away from their office/home base. Staff work unsociable hours at times and as good employers we also want our staff to be able to get home on all occasions. At £39-£45 per fleet car **this is a good value cover** and ensures if they break down they can get home safely.

The introduction of a subscription to Perkbox; an employee reward scheme which allow staff to redeem discounts on various retail and leisure opportunities, was introduced this year as recognition by the Board of Trustees for the hard work of the staff in the organisation, and agreed that staff who had been with the organisation for 3 years. The scheme was well received by staff, with at least £1,975 of rewards redeemed.

The new Annual Leave year from 1 September 2017 saw Staff who have been with the organisation for many years, receive an additional day annual leave according to time with the organisation, up to a maximum of 3 additional days.

- **Work in partnership with other organisations to help us achieve our mission statement**

Throughout the year, Clybiau Plant Cymru Kids' Clubs has continued its close relationship with **Welsh Government** and the **Local Authorities**, supporting them in ensuring that there is an Out of School Childcare Club in every community that wants one. Helping to ensure the quality of provision through training and support and developing new clubs where needed.

We have done this by working in partnership with the Local Authorities where funded and through the **CWLWM** project with Mudiad Meithrin, National Day Nurseries, PACEY (Cymru) and Wales Pre-School Providers Association to deliver a strategic, bilingual integrated service that ensures the best possible outcomes for children and families across Wales.

Strong links have been forged through the many Stakeholder working groups and we have worked during the year with many partners representing the voice of Out of School Childcare sector.

Childcare Business Development Officers have supported clubs to prepare and register for The Childcare Offer (also known as the **30 Hours Free Childcare**). In the Early Implementer Local Authority (EILA's) in Swansea, Flintshire, Gwynedd and Anglesey and Rhondda Cynon Taff staff supported the launch of the offer in September 2017.

We have worked with Welsh Government to ensure that the life of Playwork qualifications is extended and that qualifications are brought up to date in line with the the new National Occupational Standards (NOS).

Due to the changes to the National Minimum Standards for Regulated Childcare for children up to the age of 12 years (NMS), existing practitioners must hold a Playwork qualification by September 2021. This will lead to an increasing demand in practitioners requiring a Playwork qualification to support their current roles and remain compliant with regulation. In response to those changes Clybiau Plant Cymru Kids' Clubs have conducted a Qualification Needs Assessment with Out of School Childcare Clubs across Wales.

The aim of the Assessment was to ascertain the number of staff requiring qualifications over the next 3 years in order to comply with requirement to have the relevant qualification to work within the Childcare and Playwork sector by 2021.

We were pleased with the response to this questionnaire, having received 292 responses, demonstrating a massive need for more than 2,000 qualifications over the next 4 years.

Level 4/5 in Playwork (from Level 3)		Level 3 in Playwork (from Level 2)		Level 3 in Playwork (from CCLD)		Level 3 Transition (from CCLD)		Level 2 in Playwork (from CCLD)		Level 2 Award in Playwork Practice (from CCLD)		Level 3 Playwork (from no suitable qualification)		Level 2 Playwork (from no suitable qualification)	
325	18%	212	12%	491	28%	511	29%	124	7%	105	6%	242	14%	119	7%

We continue to be a member of the **Fundraising Standards Board** and keep to their quality standards of practice.

- **Communicate the benefits of quality Out of School Childcare to schools, parents (working and otherwise), the Government and the public at large**

Clybiau Plant Cymru Kids' Clubs staff attend a range of meetings involving the **Welsh Government and others such as: Local Authorities** Childcare Partnerships, Social Care Wales, Play Wales, Skills Active and local Voluntary Councils. At these meetings the benefits of Out of School Childcare are always at the forefront of communications.

During the year we have responded to **consultations** to ensure the views of Out of School Childcare Clubs **are borne in mind when decisions are made and policies** are set. Consultations include:

- Children and the GDPR guidance
- Early years Induction Framework
- Legislative Proposal To Remove The Defence Of Reasonable Punishment
- Social Services and Well-being (Wales) Act 2014, Statutory guidance in relation to Part 7 of the Act, on Handling Individual Cases to Protect Children at Risk
- Striking the right balance: proposals for a Welsh Language Bill
- Work Welsh

**Y Bont**, our in-house magazine/newsletter, continues to be produced bilingually, four times a year. This continues to provide an important tool for communicating with Out of School Childcare Clubs and other organisations, MP's, AM's, Local Authority personnel and policy makers. Copies of these are sometimes left in places such as doctor's surgeries and at public events and places, including **Families Information Services**, for public benefit. Many magazines these days are produced by e-mail but, at the moment, we continue to produce hard copies delivered by post. In the future we may only send electronic copies, to save money and to improve our carbon footprint.

The usefulness of our website [\*\*www.clybiauplantcymru.org\*\*](http://www.clybiauplantcymru.org) grows month by month both for our members and for the public benefit. We are in the process of updating the website so it is easier to read on mobile phones and tablets. The membership fee brings with it access to membership resources including monthly e-mailed e-news which contains funding information. However, the **public can access** much of the standard information about Out of School Childcare Clubs.

During the year we have continued to develop new ways of linking electronically with members and the public at large through email, **Twitter, Pinterest and Facebook**. Using social media has increased our public profile, made our services more accessible to the public at large, and has opened up more opportunities for networking. It has allowed, for example, club staff to contact us in a more informal way that they feel more comfortable using. It also promotes the use of IT as an effective method of communication, contributing to upskilling those within the sector.

## Training

Funded by the Welsh Government **Work Based Learning Programme**, sub-contracted to Torfaen Training to deliver **Apprenticeships in Playwork**, during the year we worked with **51** learners:

- **48** Apprentices, with **5** Apprentices achieving Level 3 Frameworks
- **3** Foundation Apprentices

With **4** learners to completing the new Essential Skills Wales Qualifications and **5** learners achieving an Employment Awareness Qualification

We also supported Out of School childcare Club Staff to achieve 96 Playwork qualifications:

- **12 CACHE Level 3 Diploma in Playwork**
- **84 CACHE Level 3 Award in Transition to Playwork (from Early Years)**

Playwork diploma qualifications at **Level 2 and 3** and the **Level 3 Award in Transition to Playwork (from Early Years)** are offered where we secure funding from counties and Trust, during the year we delivered:

- **A CACHE Level 3 Diploma in Playwork** in Newport with **6 Playworkers** and **2 Playworkers** from Monmouthshire
- **11 CACHE Level 3 Award in Transition to Playwork (From Early Years)** in Anglesey, Cardiff, Carmarthenshire, Conwy, Gwynedd, Merthyr Tydfil, Monmouthshire, Newport, Pembrokeshire, Rhondda Cynon Taf and Vale of Glamorgan with **96 Playworkers** achieving a qualification

Additional funding was secured to offer a **CACHE Level 3 Award in Transition to Playwork (from early years)** for an additional **75 Playworkers** from Anglesey, Conwy, Gwynedd, Merthyr Tydfil, Newport, Rhondda Cynon Taff and Vale of Glamorgan. These will continue into the coming year.

Extra funding from counties enabled us to improve the quality of Out of School Childcare Clubs across Wales through upskilling staff. During the year we delivered:

- **12 All Wales Basic Safeguarding Awareness Training** – 10 in Carmarthenshire, 2 in Newport, with a total of **167 attendances**
- **14 Playworker Workshops** – 1 in Anglesey, 3 in Cardiff, 1 in Caerphilly, 4 in 1 Gwynedd, Rhondda Cynon Taf and 4 in Newport with a total of **119 attendances**
- **11 Underpinning Knowledge courses** – 1 in Cardiff, 1 in Conwy, 4 in Newport, and 3 Rhondda Cynon Taf, with a total of **100 attendances**
- **58 In Club Workshops** – 4 in Anglesey, 3 in Cardiff, 3 in Carmarthenshire, 5 Ceredigion, 5 in Conwy, 4 in Denbighshire, 6 in Gwynedd, 11 in Merthyr Tydfil, 4 in Newport, 2 in Pembrokeshire, 10 in Rhondda Cynon Taf, 1 in Swansea with a total of **820 attendances. 131 Playworkers and 689 Children.**

Evaluations of all our training have maintained a **high standard** – 92% of learners would implement their learning into their clubs and 91% would recommend Clybiau Plant Cymru Kids' Clubs as a trainer. The overall rating for our trainers was 4.6 out of 5.



## Projects

Thanks to funding through the **Denbighshire Community Endowment Fund** four rural Out of School Childcare Clubs have received the Playing Out with the Elements Club Workshop. The funding benefited **46** children and **8** Playworkers from 4 Out of School Childcare Clubs in Denbighshire.

The children's evaluations showed that they really enjoyed playing safely with the element of fire and making marshmallow smores.

Through receipt of funding from the **Conwy 3<sup>rd</sup> Sector Play Grant**, Clybiau Plant Cymru Kids' Clubs was awarded funding to increase play opportunities in 4 holiday clubs across Conwy. 2 clubs received a Den Building workshop where the children enjoyed building dens outside and learning new construction techniques, and 2 received a Nature Zone workshop where the children enjoyed hunting for bugs and Nature inspired crafts. The workshops trained **8** Playworkers, while working directly with **48** children.

With the help of Tesco customers in Anglesey, we secured funding from **Tesco Bags of Help** (blue tokens) for the development of new activities around the theme of 'How Does Your Garden Grow'. Piloting of the activities took place in a Holiday Club on Anglesey. We are currently looking to secure further funding to complete this project and launch it as a Club Workshop.

Last financial year we were successful in securing funding for our **Snowdonia Park Play Our Way** which saw the development of new activities inspired by the diverse landscape, wildlife and heritage of Snowdonia from Snowdonia National Park Authority and Magnox.

Funding this financial year from Cartrefi Cymunedol Gwynedd, Cronfa Eryri and Cyngor Gwynedd allowed for the piloting of the activities to take place with settings in both Gwynedd and Conwy. This funding also enabled us to hold a successful launch event, where a fun filled day was had by the 14 Playworkers who attended, at the Snowdonia National Park Centre, Maentwrog.

Our Funding from the **Welsh Government, Health Challenge Wales Voluntary Sector grant scheme**. The delivery of the **Play, Learn and Grow Healthy** courses was completed in March 2017. Over the 4 year life of the project we collected baseline and follow up data from 574 Childcare Workers and 1,777 children measuring changes in knowledge, attitudes and behaviours towards healthy eating, physical activity and the risky behaviours of smoking and alcohol. As a legacy the Project was able to support the development of the Play, Learn and Grow Healthy pack with additional resources around food cards, fat cubes and a set of instructions to enable it to be an 'off the shelf' resource. A 'Buddying' workshop was also developed to enable childcare settings to set up a buddying system in their setting. The Health Challenge Wales Voluntary Sector Grant Scheme finished in June 2017. To date there is no successor grant but there has been some discussion around a 'Wellbeing Bond'.

**Blackwood Engineering Trust** kindly donated £1389 to run a 'Health and Wellbeing Project' in Blaenau Gwent in February 2018. Our 'Health and Wellbeing Project' will promote healthy eating, activity and play among children in a new and innovative way. The project will include training 12 Playworkers from Out of School settings across Blaenau Gwent through a 'Healthy Friends' workshop. In addition to the Healthy Friends workshop, two Out of School Childcare Clubs within highly deprived areas of Blaenau Gwent will receive an in-club 'Focus on Food' workshop. The workshop promotes healthy eating and an enhanced knowledge of nutrition and will be delivered in 2018/19.

### **Moondance**

The Moondance Foundation has kindly awarded a donation of £100,000 to Clybiau Plant Cymru Kids' Clubs. The donation will provide funding for four Childcare Business Development Officers to work in the counties where Clybiau Plant Cymru Kids' Clubs does not receive Local Authority funding in 2017 and 2018. The Childcare Business Development Officers will be offering support and guidance to settings and will be contacting clubs in Carmarthenshire, Ceredigion, Powys, Monmouthshire, Torfaen, Blaenau Gwent, Caerphilly, Vale of Glamorgan, Cardiff, Bridgend, Neath Port Talbot, Flintshire, Denbighshire and Wrexham.

Through funding from **British Science Week 2018**, we carried out a 'Turn Your Why's Into Wise' project, utilising questions from children in Out of School Childcare Clubs across Wales. One of our experienced South East Wales Training Officers developed a series of 6 experiments and activities to answer some of the questions presented, which were then delivered within a fun, hands-on science workshop for Playworkers in South East Wales during March 2018. Each experiment was later videoed and publicised on our Facebook page to enable all Out of School Childcare Clubs across Wales to benefit from the project and to recreate the ideas within their own settings.

With a donation by **Burns in the Community Trust**, we delivered 5 story telling workshops, in collaboration with the Burns By Our Side Project, for 39 children and 11 Playworkers in 5 Out of School Childcare Clubs across West Wales.

Clubs that took part - Golden Manor After School Club, St Teilo's Cwtch After School Club, Ger Y Llan After School Club, Cae'r Ffair Holiday Club and RAY Ceredigion Holiday Club in Pembrokeshire, Carmarthenshire, Swansea and Ceredigion - provided really positive evaluations.

The workshops aimed to inspire and motivate children and young people and spark their creativity and imaginations through story telling. This complimented the Burns By Your Side Project's aim to help children gain confidence in building their vocabulary and fluency through reading to a dog.

We also ran a competition for Out of School Childcare Clubs across Wales in association with Burns in the Community to design a poster using simple dog safety points for children to remember when they are around dogs.

Congratulations to Clwb Berch, Gwynedd & Stepping Stones for Schools, Cardiff. Their posters were chosen from over 50 entries to be printed and distributed to Out of School Childcare Clubs across Wales! They received a goodie bag and gift vouchers. The standard of entries were so high that the kind people at Burns in the Community and Burns by Your Side project have decided that each club that entered the competition will receive a small gift voucher for their Out Of School Club.

Clybiau Plant Cymru Kids' Clubs **Gower Play Our Way** project was awarded funding from the **Welsh Government Sustainable Development Fund, Hanfod Cymru and City & County of Swansea**.

The project started in January 2018 when we developed 8 new fun activities, suitable for Out of School Childcare Clubs to enjoy indoors or outdoors, and to encourage children to learn about nature, conservation and the Gower Area of Outstanding Natural Beauty. The activities will be piloted, integrated into Nature Zone (our environmental play resource pack) and launched at a special Swansea Network Event in Summer 2018.

A grant from The **Coalfields Regeneration Trust** awarded to Brynmanan Kids' Club allowed five Playworkers to undertake the NCFE CACHE Level 3 Award in Transition to Playwork (From Early Years). The qualification, delivered by Clybiau Plant Cymru Kids' Clubs will allow the club to meet the 2021 Playwork qualifications requirement. The club has since extended to provide full Daycare and registered to provide the 30 hour Childcare Offer.

The **Ray Gravell and Friends Charitable Trust** kindly part funded an accredited Level 3 Award in Transition to Playwork (from Early Years) qualification for 6 Playworkers in Carmarthenshire. From September 2019, anyone working with children over the age of 7 years in a Daycare or within an Out of School Club setting will be required to have an appropriate Playwork qualification. The team will work to secure match funding in 2018.

## Acknowledgements

Welsh Government

Local Authorities

CWLWM partners

- Mudiad Meithrin
- National Day Nurseries (Cymru)
- PACEY (Cymru)
- Wales Pre-School Providers Association

Care Inspectorate Wales

Social Care Wales

Wales Council for Voluntary Action

Play Wales

Addysg Oedolion Cymru - Adult Learning Wales (formerly WEA YMCA Community college)

Agored

Fundraising Standards Board

Funding from various Trusts and grant funding bodies has seen us continue to develop working partnerships with new bodies during the year, the likes of which include:

Integrated Care Fund	Pembrokeshire SDF
Snowdonia SDF,	Ray Gravell,
Hanfod Cymru	Gower Area of Outstanding Natural Beauty
Blackwood Engineering Trust	British Science Week
The Science and Technologies Facilities Council	Conwy 3 <sup>rd</sup> Sector Play Grant
Tesco Bags of Help	Cartrefi Cymunedol Gwynedd
Cronfa Eryri	Cyngor Gwynedd

Through the development staff we work with:

<b>Communities First</b>	<b>Working Links</b>
<b>Adult Education Centres around Wales</b>	<b>Menter Iaith</b>
<b>County Voluntary organisations</b>	<b>Cymru Cooks</b>
<b>Dragon Sports</b>	<b>Play Development Officers</b>
<b>ACAS</b>	<b>Flying Start teams</b>
<b>Physical and Nutritional groups</b>	<b>County dieticians</b>
<b>Job Centre Plus</b>	

## What People say about us



### What our members said



**"We have a really good relationship with our Development Officer - always really helpful. Thank you."**

*"Been very helpful with the setting up of the club in 2016 will continue to be members as the staff are always happy to help"*

**"Always been very helpful with providing advice and resources. Will definitely re-new membership for next year"**

**"The Childcare Business Development Officer is very pro active- is very much a support for clubs and is in touch with what is going on. She has helped with all our queries"**

**"All the training that the girls have received has been very beneficial. and also we are always kept up to date with the latest things and always keeps us informed with anything"**

**"I like the pages, activities that Clybiau Plant Cymru share on their Facebook page"**

**"Children thoroughly enjoyed the culture activities and will definitely repeat these activities"**

**"Really enjoyed the course. Very inspirational."**

**"Wonderful activity enjoyed by all. Well suited to a wide range of ages abilities. Plenty of equipment, very enthusiastic, approachable, well presented. Thank you."**

[www.clybiauplantcymru.org](http://www.clybiauplantcymru.org)

Clybiau Plant Cymru Kids' Clubs

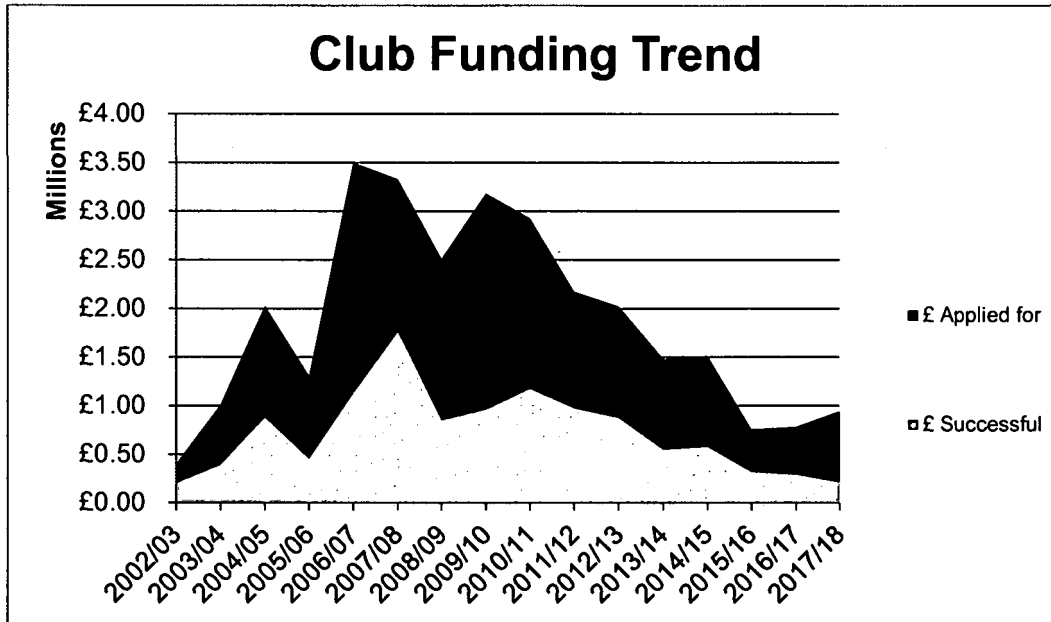
Bridge House, Station Road, Llanishen, Cardiff, CF14 3UW

Company limited by guarantee 4296436. Registered charity 1093260.



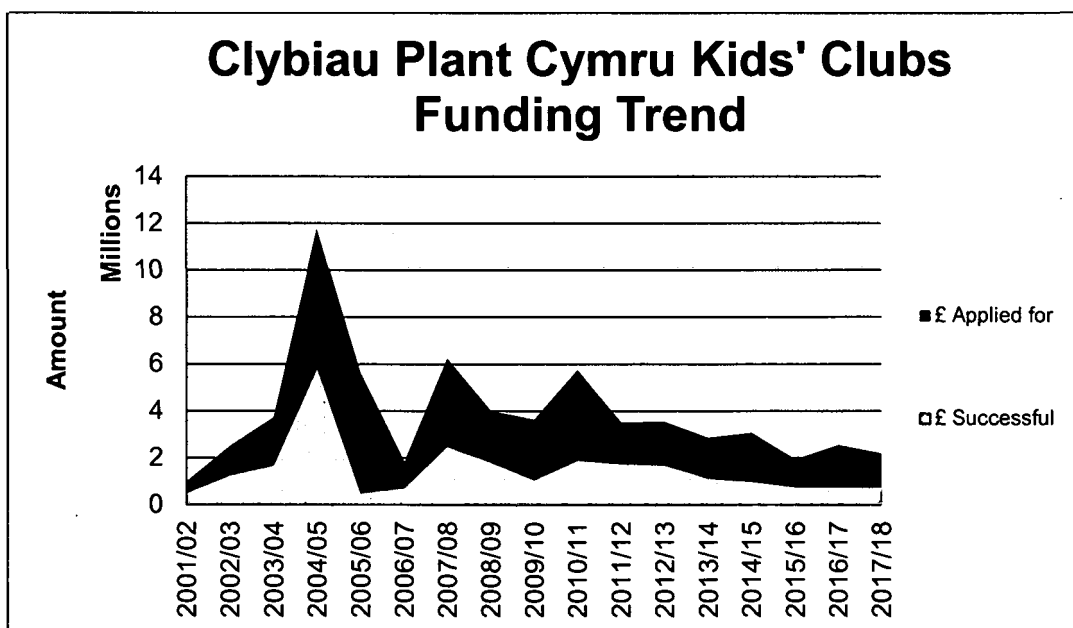
## Financial Review

Throughout the year Development Staff have helped to support many Out of School Childcare Clubs across Wales with funding applications. This year staff have helped Clubs to raise almost £211,000 for their own use. Overall the submitted applications amounted to just under £740,000 which gives a 29% success rate. This money goes directly into clubs and is not shown in these accounts. The money is in the respective accounts of individual clubs.



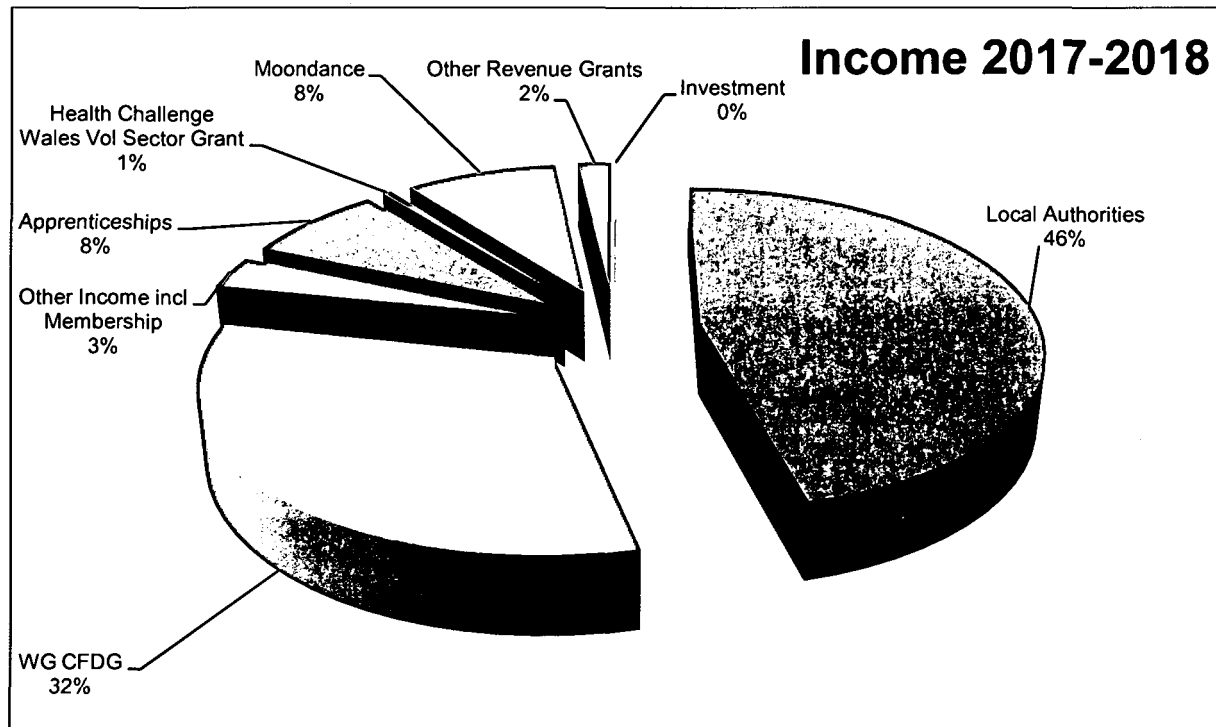
During the year, an enormous amount of effort and hard work has been put in to try and reach our fundraising target for the year (£220,000) with around 50 applications made.

Applications submitted for funding totalled £1,467,705. This is a decrease in applications submitted compared to the prior year but the success rate has increased to 50% (42%) and this contributed to £737,444 of our income. Many funders have put stricter eligibility on their grants meaning we haven't been able to submit as many applications.



## Income

Our total income for the year £1,185,551 has maintained a similar level as it was in the previous year; there have been a few changes with regard to where this income has come from. This year we saw a decrease in the amount of Local Authority funding we received but we saw an increase in the amount of funding we received through the Apprenticeship programme. This year we also received a medium donation from Moondance.



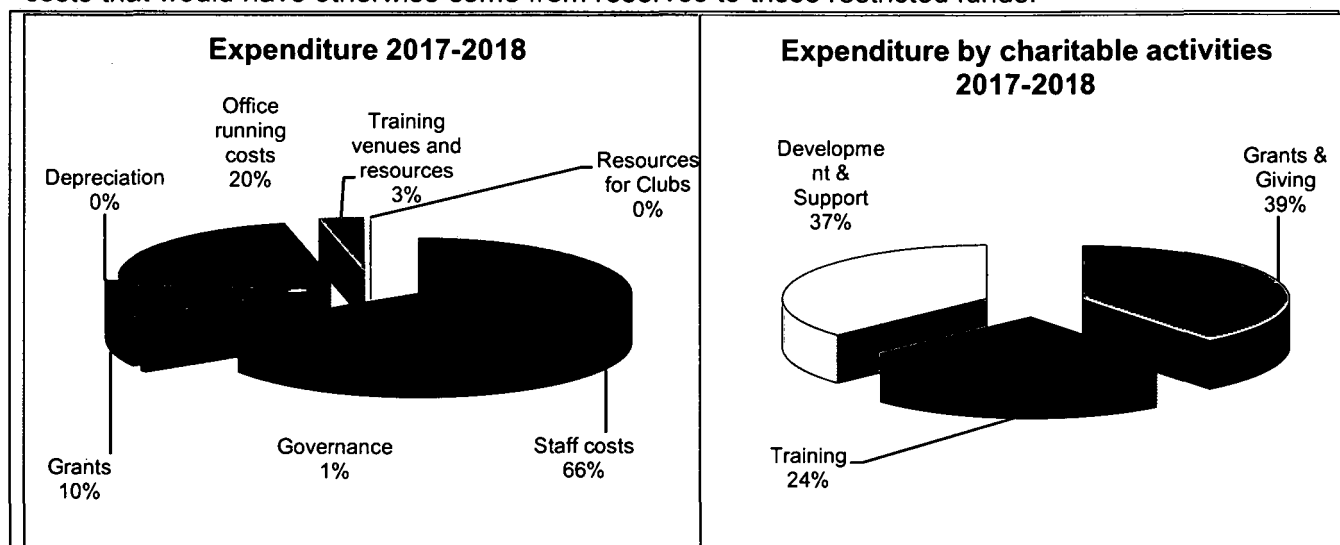
The continued reduction of reserves and draw on our cashflow, led to another decrease in our **investment income** and resulted in income of £77 (<1%) This was achieved by investment at the highest rate of interest possible of our meagre available cash reserves.

Other income has decreased to 2% (3%) this includes income from membership, training and miscellaneous income such as donation, advertising, translation and room hire. The second highest source of income comes from the Children and Families Delivery Grant (CFDG) from the Welsh Government, which contributed towards our core costs, amounted to 32%. This **CFDG funding is vital** to our on-going work as it forms the foundation from which we are able to apply for project, Local Authority and all other types funding.

Funding through the Work Based Learning contract for Apprenticeships has increased by 2% this year, equating to 8% of our total income.

## Expenditure

Once again, the Board of Trustees made the decision to use unrestricted reserves, in order to provide the same services to Out of School Childcare Clubs. The amount of reserves used was lower than budgeted as we received funding from additional projects allowing us to charge staff costs that would have otherwise come from reserves to these restricted funds.



The number of full time equivalent staff has increased to 30 (26), this increase is due to being successful for a medium donation from Moondance to place staff in unfunded counties throughout Wales. Staff costs represent 66% (63%) of expenditure. This percentage has increased compared to last year due to the increased number of staff we have employed.

20% of our expenditure represents office running costs, these are the costs related to running our Head and Regional Offices. This percentage has increased from last year and this is due to an increase in this area of expenditure.

There have been many savings throughout the year and this has helped our expenditure remain at similar percentages to last year. There has been a reduction in office costs by 4% on the prior year. These reductions come from reduced printing and photocopying costs, sundry expenses, professional fees and recruitment costs.

4 counties have provided us with funding to distribute, administer, monitor and evaluate grants to support clubs. This made up 10% of our expenditure with 176 grants being paid through the year via Assisted Places, Extra Hands, Start up and Sustainability grants.

Training projects expenditure on venues and resources has remained the same at 3%, this is due to a continued amount of training being purchased throughout the year.

Governance costs remain the same at just under 1% and the expenditure has remained at the same level.

The organisation has reported a deficit of just under £12,000 in our unrestricted reserves, £5,000 of this was transferred to cover deficits in restricted funds.



## **RISKS**

As we are dependant on certain income sources, this is one of our principal risks. We receive funding from many different sources and this causes uncertainty as we cannot be certain as to who will continue to fund us. To mitigate this risk, we are identifying the sources of income that are our major dependencies and we are considering diversification plans and seeking funding from non government sources.

Another of our principal risks is failure to achieve financial targets through budgeting or inadequate provision of funding. To mitigate this risk, we regularly monitor variances against the monthly budgets to ensure all cost centres are performing correctly. We are also making the managers of the cost centres aware of their position so they can implement any changes to make sure they are performing correctly.

The last of our three top risks is how the cash flow could impact operational activities. To ensure that this does not happen we ensure that adequate information along with monitoring and reporting is passed to the funder in a timely manner. This helps to ensure that our funders are happy with our results and that they continue to fund us.

The main factor that is likely to affect our financial performance and our position going forward relates back to funding. As our main income source is from Welsh Government – Children and Families Delivery Grant, if they choose to discontinue this funding it would have a major impact on the running of the organisation as this funding contributes to our core costs. Many Local Authorities fund us through the Out of School Childcare Grant. Without this funding we would not be able to continue the level of support we currently provide in their Local Authority Area. We can never be certain of this funding as it depends on the Local Authorities budget year on year.

## **INVESTMENT POLICY**

Long term Charity Bonds are no longer available to us and the decrease in free reserves has resulted in a dramatic decrease in the investment income received over the last few years. With our reducing reserves, we will be unlikely to be able to continue to make investments which attract higher rates of interest.

On a daily basis, the current account balance is returned to a minimum balance, with the monies being transferred to a liquidity manager account, which gains an overnight investment return. Investment with one banking institution, whilst not best practice, enables us to keep banking costs down, which otherwise would offset any interest that might be gained.

## **RESERVES POLICY**

It is the policy of the charity to aim to achieve unrestricted funds, which are not committed for designated purposes or invested in tangible fixed assets ("the free reserves") of at least two months of the resources expended in the main budget. The current Trustees are working towards three months reserves, as soon as is possible.

Our total amount of unrestricted funds total £154,324. Within this amount we have our designated funds. Our designated funds are made up of Budget Contribution for the next financial year (£56,386), Maternity and Sickness Reserve Fund (£10,000) and Strategic planning Fund (£10,000). This leaves £77,938 in our General Funds.

## **Plans for the Future: 2018 – 2019**

During the next 12 months, Clybiau Plant Cymru Kids' Clubs will be:

- Continuing to work within the CWLWM project and securing sustained funding past 31<sup>st</sup> March 2018.
- Working closely with Welsh Government and the Early Implementer Local Authorities to support them with the introduction of The Childcare Offer. We will ensure that Out of School Childcare Clubs understand the importance of being able to register to become part of the offer and to prepare clubs in other Local Authority areas for further roll out.
- Continuing to extoll the benefits of Registration with CSSIW to Out of School Childcare Clubs and working with Welsh Government Education team to encourage school based settings to register.
- Strengthening the Out of School Childcare Clubs that are run by Voluntary Management Committees, ensuring that they have a robust constitution and getting them to review their governance.
- Working with Welsh Government to ensure that there are adequate Playwork training courses in the future.
- Working with CWLWM partners to promote the Work Welsh Level checker and ensure that Playworkers are able to access sector specific Welsh Language training.
- Continue to apply for funds for projects and training to ensure that Clybiau Plant Cymru Kids' Clubs continues to support Out of School Childcare Clubs with training to improve quality activities as well as business support.
- The fundraising target will remain at £220,000 for the upcoming year. We hope to maintain and possibly improve our success rate of 47% and we are hopeful that we can improve on this.

## **Structure, Governance and Management**

The company was incorporated under the name of Clybiau Plant Cymru Kids' Clubs Limited on 1 October 2001. The company is limited by guarantee, registered in England and Wales. Charitable status was obtained on 1 August 2002 under reference 1093260.

On 17 August 2005 the company passed a special resolution to amend the Memorandum of Association to include the power to provide indemnity insurance to cover the liability of the Trustees and the Articles of Association altered to open the membership to Out of School Childcare Clubs and an election procedure for the Board of Trustees.

On 26 September 2005, the company passed a Special Resolution to change its name to Clybiau Plant Cymru Kids' Clubs from Clybiau Plant Cymru Kids' Clubs Limited so that the Companies House and the Charity Commission name are the same.

The company was established under its Memorandum and Articles of Association, which established the objects and powers of the charitable company and is governed under its Articles of Association. In the event of the company being wound up members are required to contribute an amount not exceeding £1.

### **Appointment of Trustees**

The Directors of the company are also charity Trustees for the purposes of charity law and under the company's Articles are known as members of the Board of Trustees. Under the requirements of the Memorandum and Articles of Association the members of the Board of Trustees are elected annually and can serve for a period of no more than three consecutive years at a time unless such persons last served as a trustee more than one year previously.

On 17 August 2005 a resolution was passed to alter the Memorandum and Articles of Association of Clybiau Plant Cymru Kids' Clubs in order to appoint 12 Trustees to the Board of Trustees from the Out of School Childcare Clubs full members.

12 Trustees are appointed through a series of 3 regional elections from the members, and with 3 co-options made by the outgoing Board, making 15 Trustees in all.

Such appointments are subject to confirmation by the members at the Annual General Meeting and the Trustees when appointed serve until the end of the next Annual General Meeting.

The Trustees may co-opt to fill any vacancy at any time but such co-opted Trustees hold office only until the next Annual General Meeting.

### **Trustee Induction and Training**

All of the Trustees are familiar with the practical work of running Out of School Childcare Clubs and, with the Board co-options, provide a broad skill mix which reflects the diversity of the membership.

Each Trustee undergoes a Criminal Record Check (now known as DBS Disclosure and Barring Service) when elected. Each Trustee is given on election a trustee role description, strategic plan, memorandum and articles of association, company handbook, annual report and financial statements.

Trustees are inducted in the overall work of the organisation, and the range of projects the organisation is involved with at a series of presentations made by project leaders at the Annual General Meeting and at Board meetings during the year. Trustees receive bi-monthly copies of the "Governance" magazine, *essential information for effective trustees* published by [civilsociety.co.uk](http://civilsociety.co.uk). Trustees are also alerted to trustee training which is available locally as and when it occurs from such organisations as the local County Voluntary Councils.

All members of the Board of Trustees give their time voluntarily and are able to claim out of pocket/incidental travel expenses to meetings at the normal Inland Revenue rate.

## Organisational Structure

### Out of School Childcare Clubs Select a Board of Trustees



#### **Board of Trustees / Directors** (elected at AGM)

Strategic direction and policy decisions made by Board of Trustees at, no less than, 4 meetings per year which are always attended by Chief Executive Officer, Finance Manager and Administration Manager (who have no voting power)

*A Finance and Personnel sub-committee meet a fortnight before Board meetings. All the Board are invited to attend this meeting chaired by a Trustee and attended by Chief Executive Officer, Finance Manager and Administration Manager.*



#### **Chief Executive Officer**

Day to day management of the organisation is carried out by the Chief Executive Officer with support/advice from a Senior Team made up of a Finance Manager, 3 Regional Team Leaders, Senior Training Officer and Administration Manager.

There are 3 regional offices – in Cardiff, Colwyn Bay and Cross Hands, Carmarthenshire. There are 3 Team Leaders who oversee and support development and support staff who work in counties. The Training Manager oversees the trainers who are located in the regions in liaison with their Line Managers in North and West Wales. Trainers deliver the range of courses and provide support to individual students. Childcare Business Development Officers may also deliver some training, but they provide almost all the individual mentoring to Playworkers.

The Key Management Personnel of the organisation includes the Chief Executive Officer, Finance Manager, and Administration Manager.

**Remuneration** of all Staff, including that of Key Management Personnel, is aligned to the **NJC scales**, any increases are agreed at Board meetings. Job descriptions and roles are aligned to scale points and pay rates are set accordingly.

## Reference and administrative details

<b>Directors / Trustees:</b>	Vanessa Davies	- resigned 17 July 2017
	Nicola Reed	- resigned 25 October 2017
	Rebecca Sweeting	- resigned 25 October 2017
	Brigid Morag Lee	
	Clare MacOmish	
	Richard Greig	- resigned 22 March 2018
	Matthew Wilson	- resigned 25 October 2017
	Elizabeth Williams	- resigned 25 October 2017
	Claire Thomas-Jones	- resigned 23 November 2017
	Jason Roberts-Jones	
	Sandra Rowlands	- resigned 17 July 2017
	Lesley Herbert	- resigned 25 October 2017
	Amy Baugh	- appointed 25 October 2017
	Lisa Evans	- appointed 25 October 2017
	Christopher Hiddens	- appointed 25 October 2017
	Louise Touhig	- appointed 25 October 2017

**Company Secretary:** Jane O'Toole

### Key Management Personnel

Chief Executive Officer:	Mrs L J O'Toole
Finance Manager:	Miss L Meredith
Administration Manager:	Mrs Shelley Jenkins

**Registered office:** Bridge House, Station Road, Llanishen  
Cardiff CF14 5UW

**Auditors:** MHA Broomfield Alexander  
Chartered Accountants & Statutory Auditors  
Waters Lane Chambers, 1-3 Waters Lane,  
Newport, NP20 1LA

**Bankers:** National Westminster plc  
1 Taff Street, Pontypridd, Rhondda Cynon Taf  
CF37 4UU

**Registered company number:** 4296436 (England and Wales)

**Registered charity number:** 1093260

**Solicitors:** Heights Legal  
Unit L  
Trecenydd Business Park  
Caerphilly  
CF83 2RZ

## STATEMENT OF DIRECTORS' RESPONSIBILITIES

The trustees (who are also directors of Clybiau Plant Cymru Kids' Clubs for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

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


The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

## ON BEHALF OF THE BOARD/TRUSTEES

  
.....  
Amy Baugh  
Chair of Trustees

Dated: 25/9/18.....

## **Independent Auditors' Report to the Trustees of Clybiau Plant Cymru Kids' Clubs**

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the "Charity") for the year ended 31 March 2018 which comprise the Statement of Financial Activities, the Balance Sheet, Statement of Cash Flows and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102: The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the Charity's affairs as at 31 March 2018 and of its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice;
- have been prepared in accordance with the requirements of the Companies Act 2006.

### **Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the Charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note 1 to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### **Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the Charity's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

### **Other information**

The trustees are responsible for the other information. The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the Charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Annual Report. We have nothing to report in respect of the following matters in relation to which the Charities Act 2011 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us;
- the financial statements are not in agreement with the accounting records and returns;
- we have not obtained all the information and explanations necessary for the purposes of our audit;
- the directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemption in preparing the directors' report and take advantage of the small companies exemption from the requirement to prepare a strategic report.

#### **Responsibilities of the trustees**

As explained more fully in the trustees' responsibilities statement set out on page 29, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as they determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the Charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the Charity or to cease operations, or have no realistic alternative but to do so.

#### **Our responsibilities for the audit of the financial statements**

The trustees have elected for the financial statements to be audited in accordance with the Charities Act 2011 rather than the Companies Act 2006. Accordingly, we have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with regulations made under section 154 of that Act.

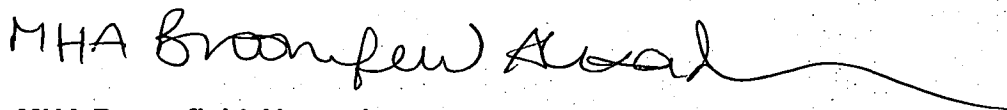
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.



A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: [\[www.frc.org.uk/auditorsresponsibilities\]](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

#### **Use of our report**

This report is made solely to the Charity's trustees, as a body, in accordance with section 144 of the Charities Act 2011 and the regulations made under section 154 of that Act. Our audit work has been undertaken so that we might state to the Charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



#### **MHA Broomfield Alexander**

Chartered Accountants & Statutory Auditors  
Waters Lane Chambers  
1-3 Waters Lane  
Newport  
NP20 1LA

Date: 25/9/18

MHA Broomfield Alexander is eligible to act as an auditor in terms of section 1212 of the Companies Act 2006.

**Statement of Financial Activities**  
**(Incorporating Income and Expenditure Account)**

	Note	Unrestricted funds £	Restricted funds £	Total funds 2018 £	Total funds 2017 £
<b>Income and endowments from:</b>					
Donations and legacies	3	120,418	-	120,418	27,317
Charitable activities	4	-	1,047,590	1,047,590	1,138,883
Other trading activities	5	17,466	-	17,466	20,926
Investments	6	77	-	77	193
<b>Total income and endowments</b>		<b>137,961</b>	<b>1,047,590</b>	<b>1,185,551</b>	<b>1,187,319</b>
<b>Expenditure on:</b>					
Charitable activities	7	146,530	1,061,569	1,208,099	1,161,878
<b>Total expenditure</b>		<b>146,530</b>	<b>1,061,569</b>	<b>1,208,099</b>	<b>1,161,878</b>
<b>Net income/(expenditure)</b>	8	<b>(8,569)</b>	<b>(13,979)</b>	<b>(22,548)</b>	<b>25,441</b>
Transfers between funds	15,16	(3,271)	3,271	-	-
<b>Net movement in funds</b>		<b>(11,840)</b>	<b>(10,708)</b>	<b>(22,548)</b>	<b>25,441</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward	15,16	166,164	67,542	233,706	208,265
<b>Total funds carried forward</b>	17	<b>154,324</b>	<b>56,834</b>	<b>211,158</b>	<b>233,706</b>

A separate income and expenditure account has been prepared on page 55.

The Statement of Financial Activities includes all gains and losses recognised in the year.  
All outgoing resources expended derive from continuing activities

The notes on pages 36 to 54 form part of these financial statements.

## Balance Sheet

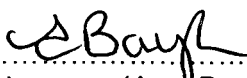
	Note	2018 £	2017 £
<b>Fixed assets:</b>			
Tangible assets	11	5,266	6,865
<b>Current assets:</b>			
Stock		15,126	18,872
Debtors	13	46,531	66,718
Cash at bank and in hand		<u>259,189</u>	<u>278,577</u>
		<b>320,846</b>	<b>364,167</b>
<b>Liabilities:</b>			
Creditors: Amounts falling due within one year	14	<u>(114,954)</u>	<u>(137,326)</u>
<b>Net current assets</b>		<b>205,892</b>	<b>226,841</b>
<b>Net assets</b>		<u><b>211,158</b></u>	<u><b>233,706</b></u>
<b>The funds of the charity:</b>			
Restricted income funds	15	56,834	67,542
Unrestricted income funds	16	<u>154,324</u>	<u>166,164</u>
<b>Total charity funds</b>		<u><b>211,158</b></u>	<u><b>233,706</b></u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2018, although an audit has been carried out under section 144 of the Charities Act 2011. No member of the company has deposited a notice, pursuant to section 476, requiring an audit of these financial statements under the requirements of the Companies Act 2006.

The trustees acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of Directors/Trustees on 25/9/18.

  
Chairperson (Amy Baugh)

Date 25/9/18

  
Trustee (Brigid Lee)

Date 25/9/2018

The notes on pages 36 to 54 form part of these financial statements.

<b>Statement of Cash Flows</b>	<b>Note</b>	<b>2018 £</b>	<b>2017 £</b>
Net cash provided by/(used in) operating activities	22	<u>(16,560)</u>	<u>22,995</u>
<b><i>Cash flows from investing activities:</i></b>			
Dividends, interest and rents from investments		77	193
Purchase of property plant and equipment		<u>(2,905)</u>	<u>(6,224)</u>
<b>Net cash used in investing activities</b>		<u>(2,828)</u>	<u>(6,031)</u>
<b>Change in cash and cash equivalents in the reporting period</b>		<b>(19,388)</b>	<b>16,964</b>
<b>Cash and cash equivalents at the beginning of the reporting period</b>		<b>278,577</b>	<b>261,613</b>
<b>Cash and cash equivalents at the end of the reporting period</b>	22	<u><b>259,189</b></u>	<u><b>278,577</b></u>

The notes on pages 36 to 54 form part of these financial statements.

## Notes to the Financial Statements

### 1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

#### **Legal form and address**

Clybiau Plant Cymru Kids' Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge House, Station Road, Llanishen, Cardiff, CF14 5UW.

#### **Basis of preparation**

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)" (as amended for accounting periods commencing from 1 January 2016). The charity is a Public Benefit Entity as defined by FRS 102.

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

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

#### **Going concern**

The charity reported a net unrestricted outflow of £9,561 for the year. The company relies heavily on funding from the Welsh Government for its income. Should this source of income cease, it would have significant implications for the scale of operations of the company. The directors have prepared the financial statements on the going concern basis assuming that grants from the Welsh Government will continue to be forthcoming in the future. The charity is monitoring results on a frequent basis. The trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

#### **Fund accounting**

Funds held by the charity are either:

*Unrestricted general funds* – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

*Designated funds* – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

*Restricted funds* – these are funds that 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. Where restricted funds received remain partly unspent, they are carried forward to the following period in restricted reserves.

#### **Taxation**

As a registered charity, Clybiau Plant Cymru Kids' Clubs is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

## 1. ACCOUNTING POLICIES (continued)

### **Income recognition**

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

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Capital grants are credited to the statement of financial activities as and when receivable and depreciation charged is offset against the grant income, in a restricted fund.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

### **Expenditure recognition**

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Grants payable are payments made to third parties in furtherance of the charitable objects of the company. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attached to the grant is outside the control of the company.

Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

### **Fixed assets**

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

## 1. ACCOUNTING POLICIES (continued)

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases::

Furniture and fittings -	25% p.a. straight line basis
Computer equipment -	33% p.a. straight line basis

### **Stock**

Stock represents stationery, printed material and other consumables and is valued at the lower of cost or net realisable value. Cost comprises direct materials and net realisable value is the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

### **Cash and cash equivalents**

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

### **Financial instruments**

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

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

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

### **Basic financial assets**

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

### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

### **Financial liabilities**

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

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

**1. ACCOUNTING POLICIES (continued)**

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

**Derecognition of financial liabilities**

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

**Employee Benefits**

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

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

**Pension**

The charity has arranged a defined contribution pension scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity in the year and are allocated to unrestricted and restricted funds accordingly.

**Operating leases**

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

**2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS**

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

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

**3. INCOME FROM DONATIONS AND LEGACIES**

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Donations	100,338	-	100,338	7,620
Membership fees	20,080	-	20,080	19,697
	<u>120,418</u>	<u>-</u>	<u>120,418</u>	<u>27,317</u>



#### 4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2018 £	Total 2017 £
Grants	-	1,047,590	1,047,590	1,138,883
	-	1,047,590	1,047,590	1,138,883

	Restricted Total 2018 £	Total 2017 £
<b>Grants</b>		
Anglesey County Council – 30 hours free childcare	-	2,609
Anglesey County Council – L3 Transitional	4,900	5,000
Anglesey County Council – Out of School Childcare Grant	25,123	34,138
Apprenticeships – 2015-16 NW	-	10,511
Apprenticeships – 2015-16 SEW	-	9,756
Apprenticeships – 2015-16 WW	-	4,899
Apprenticeships – displaced	34,799	11,540
Apprenticeships – 2016/17 NW	4,737	2,210
Apprenticeships – 2016/17 SEW	15,707	30,052
Apprenticeships – 2016/17 WW	10,095	4,233
Apprenticeship 2017/18 NW	8,588	-
Apprenticeships – 2017/18 SEW	10,199	-
Apprenticeships – 2017/18 WW	7,958	-
Blackwood Engineering Trust	1,389	-
Bridgend County Council	-	400
British Science Week	1,000	1,000
Brynamman CACHE L3	4,560	-
Carmarthenshire County Council	-	30,000
Carmarthenshire County Council – CACHE	-	4,942
Cartrefi Cymunedol	2,000	-
Ceredigion County Council	-	4,800
Ceredigion County Council – OSG	630	17,170
City and County of Cardiff Council – Level 3 Diploma	6,460	6,080
Conwy 3 <sup>rd</sup> Sector	930	-
Conwy County Borough Council – Grants	22,000	20,000
Conwy County Borough Council – OSG	41,646	51,076
Conwy County Borough Council – SSDW	-	235
Conwy County Borough Council - Training	12,330	-
Conwy County Borough Council – CACHE	-	5,800
Denbighshire County Council – Training	996	463
EDI Project	1,900	-
Gower AONB	1,000	-
Gwynedd Con. To Snowdonia Park Play	500	-
Gwynedd County Borough Council – 30 hours	-	2,609
Gwynedd County Borough Council – Grants	2,916	10,309
Gwynedd County Borough Council – L3 Transitional	-	5,000
Gwynedd County Borough Council – OSG	19,532	24,562

**4. INCOME FROM CHARITABLE ACTIVITIES (continued)**

	<b>Restricted Total 2018 £</b>	<b>Total 2017 £</b>
Gwynedd County Borough Council – Training	<b>6,460</b>	3,710
Gwynedd County Borough Council – Play opportunity	-	6,120
Hanfod Cymru	<b>1,000</b>	-
Health Challenge Wales 15/17	<b>5,686</b>	27,122
ICF – North Wales	-	3,229
Merthyr Tydfil County Borough Council – Childcare Contract	<b>49,771</b>	55,000
Merthyr Tydfil County Borough Council – Grants	<b>18,808</b>	14,000
Merthyr Tydfil County Borough Council – Incidental Welsh	<b>1,496</b>	-
Merthyr Tydfil County Borough Council – L3 Transitional	-	7,400
Merthyr Tydfil County Borough Council – OSG	<b>20,340</b>	20,340
Merthyr Tydfil County Borough Council – Training	<b>7,670</b>	735
Monmouthshire County Council	<b>5,000</b>	13,620
Monmouthshire County Council – Training	-	4,000
Monmouthshire County Council – Transitional	<b>8,360</b>	-
Newport City Council – L3 Transitional	<b>6,380</b>	7,400
Newport City Council – OSG	<b>44,472</b>	48,252
Newport City Council – OSG Grants	<b>73,620</b>	63,700
Newport City Council – Training	<b>11,020</b>	28,600
Newport City Council – Welsh Language CCSIW	-	2,360
Newport City Council – Contract	<b>22,539</b>	22,087
P3 Training	-	1,002
Pembrokeshire County Council	<b>35,783</b>	31,920
Pembrokeshire L3 Transitional	<b>381</b>	4,180
Pembrokeshire SDF	<b>1,406</b>	3,640
Ray Gravell	<b>2,500</b>	-
Rhondda Cynon Taf – OSG	<b>44,317</b>	24,210
Rhondda Cynon Taf – L3 Transitional	<b>2,115</b>	2,045
Rhondda Cynon Taf – Training	<b>6,840</b>	7,400
SASS	-	1,027
Sky Play, Our Way	<b>2,498</b>	7,493
Snowdonia SDF	-	999
South Hook	-	4,409
City and County of Swansea Council	<b>36,922</b>	36,922
Swansea – Gower Park Play	<b>908</b>	-
Tesco Bags of Help	<b>1,000</b>	-
Torfaen Welsh Language	<b>800</b>	1,400
Vale of Glamorgan – L3 Transitional	<b>7,669</b>	5,000
Wales PPA QFA	-	231
Welsh Government – Children and Families Delivery Grant	<b>379,934</b>	379,936
	<b><u>1,047,590</u></b>	<b><u>1,138,883</u></b>

## 5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2018 £	Total 2017 £
Training	12,523	12,523	15,532
Miscellaneous income	4,943	4,943	5,394
	<u>17,466</u>	<u>17,466</u>	<u>20,926</u>

## 6. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2018 £	Total 2017 £
Bank interest	<u>77</u>	<u>77</u>	<u>193</u>

## 7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2018 Total £	2017 Total £
Training	41,497	-	244,596	-	286,093	270,264
Grants to clubs – see below	-	116,689	411,129	-	527,818	506,543
Development and support given to clubs	879	-	385,108	-	385,987	376,874
Auditors remuneration	-	-	-	6,600	6,600	6,300
Trustees expenses	-	-	-	471	471	316
Costs of trustees meetings	-	-	-	1,130	1,130	1,581
	<u>42,376</u>	<u>116,689</u>	<u>1,040,833</u>	<u>8,201</u>	<u>1,208,099</u>	<u>1,161,878</u>

	Basis of Allocation	Training £	Grants made to clubs £	Development and support given to clubs £	2018 Total £	2017 Total £
<b>Support costs</b>						
Salaries and national insurance	Time	176,643	296,911	278,119	751,673	689,565
Pensions and health insurance	Time	10,462	17,585	16,472	44,519	38,967
National and regional office running costs	Time	56,432	94,854	88,851	240,137	279,387
Depreciation	Time	1,059	1,779	1,666	4,504	3,997
		<u>244,596</u>	<u>411,129</u>	<u>385,108</u>	<u>1,040,833</u>	<u>1,011,916</u>

**7. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)**

	<b>Restricted £</b>	<b>Total 2018 £</b>	<b>Total 2017 £</b>
<b>Grants payable</b>			
Conwy County Borough Council - OSG	<b>22,000</b>	<b>22,000</b>	20,000
Gwynedd County Borough Council	<b>2,916</b>	<b>2,916</b>	9,136
Merthyr Tydfil County Borough Council - OSG	<b>18,153</b>	<b>18,153</b>	14,000
Newport City Council - OSG	<b>73,620</b>	<b>73,620</b>	63,700
	<b><u>116,689</u></b>	<b><u>116,689</u></b>	<b><u>106,836</u></b>

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 176 grants were made (2017: 179), ranging in size from £120 to £8,000 (2017: £48 to £8,000).

**8. NET INCOME FOR THE YEAR**

This is stated after charging:

	<b>2018 £</b>	<b>2017 £</b>
Depreciation – owned assets	<b>4,504</b>	3,997
Auditors remuneration:		
Audit fees	<b>6,600</b>	6,300
Operating leases	<b><u>72,192</u></b>	<b><u>72,192</u></b>

**9. ANALYSIS OF STAFF COSTS, TRUSTEE REMUNERATION AND EXPENSES, AND THE COST OF KEY MANAGEMENT PERSONNEL**

	2018 £	2017 £
Wages and salaries	696,993	644,532
Social security costs	50,238	45,034
Pension costs	42,022	35,902
Medical insurance	2,498	3,064
Redundancy costs	4,443	-
	<u>796,194</u>	<u>728,532</u>

**Termination payments**

Termination payments made through payroll totalled £4,443 during the year with no amounts outstanding at the year end (2017: no such payments were made).

No employee was paid £60,000 or more during the year (2017: Nil).

No trustees received remuneration or any other benefits during the year.

7 trustees (2017: 7) were reimbursed travel and subsistence expenses for attending meetings amounting to £367 (2017: £316).

**Key management personnel**

The total benefits paid to key management personnel during the year was £109,944 (2017: £115,913).

**10. STAFF NUMBERS**

The average number of staff employed during the financial year amounted to:

	2018 No	2017 No
Managers	8	5
Development Officers	12	10
Training Officers	5	4
Administrators	9	11
Support Workers	1	2
	<u>35</u>	<u>32</u>

The average number of full time equivalent staff employed during the financial year amounted to:

	2018 No	2017 No
Managers	7	4
Development officers	10	10
Training officers	5	3
Administrators	7	8
Support workers	1	1
	<u>30</u>	<u>26</u>

# 11. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer equipment £	Total £
<b>Cost</b>			
At 1 April 2017	58,639	134,844	193,483
Additions	-	2,905	2,905
Disposals	-	(159)	(159)
At 31 March 2018	<u>58,639</u>	<u>137,590</u>	<u>196,229</u>
<b>Depreciation</b>			
At 1 April 2017	58,622	127,996	186,618
Charge for year	17	4,487	4,504
Eliminated on disposal	-	(159)	(159)
At 31 March 2018	<u>58,639</u>	<u>132,324</u>	<u>190,963</u>
<b>Net book value</b>			
At 31 March 2018	<u>-</u>	<u>5,266</u>	<u>5,266</u>
At 31 March 2017	<u>17</u>	<u>6,848</u>	<u>6,865</u>

# 12. FINANCIAL INSTRUMENTS

	2018 £	2017 £
<b>Carrying amount of financial assets</b>		
Debt instrument measured at amortised cost	<u>259,189</u>	<u>335,183</u>
<b>Carrying amount of financial liabilities</b>		
Debt instrument measured at amortised cost	<u>89,865</u>	<u>110,758</u>

# 13. DEBTORS

	2018 £	2017 £
Amounts due within one year:		
Trade debtors	24,386	51,922
Other debtors	1,377	4,684
Prepayments and accrued income	<u>20,768</u>	<u>10,112</u>
	<u>46,531</u>	<u>66,718</u>

# 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2018 £	2017 £
Trade creditors	53,530	39,931
Other creditors	8,861	19,485
Social security and other taxes	14,399	11,273
Deferred income	10,690	15,295
Accrued expenses	<u>27,474</u>	<u>51,342</u>
	<u>114,954</u>	<u>137,326</u>

#### 14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR (continued)

The deferred income relates to membership and training income received in advance.

The movement in deferred income can be seen below:

	2018	2017
	£	£
Balance brought forward	15,295	19,310
Income received	27,998	31,214
Income released	(32,603)	(35,229)
Balance carried forward	<u>10,690</u>	<u>15,295</u>

#### 15. RESTRICTED FUNDS

	Sub-Note	Balance as at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2018 £
<b>Grants</b>						
Anglesey County Council – 30 Hours free childcare	4	2,100	-	(2,100)	-	-
Anglesey County Council – L3 Transitional	4	3,475	4,900	(5,311)	-	3,064
Anglesey County Council – Out of School Childcare Grant	3	-	25,123	(25,123)	-	-
Apprenticeships 2016-17 Displaced	8	6,472	34,799	(17,863)	-	23,408
Apprenticeships 2016-17 NW	8	(999)	4,737	(4,004)	-	(266)
Apprenticeships 2016-17 SEW	8	6,769	15,707	(19,924)	-	2,552
Apprenticeships 2016-17 WW*	8	(2,127)	10,095	(8,572)	-	(604)
Apprenticeships 2017-18 NW	8	-	8,588	(9,207)	-	(619)
Apprenticeships 2017-18 SEW	8	-	10,199	(9,158)	-	1,041
Apprenticeships 2017-18 WW	8	-	7,958	(6,231)	-	1,727
Blackwood Engineering Trust	10	-	1,389	(240)	-	1,149
British Science Week	4	-	1,000	(1,000)	-	-
Brynamman CACHE L3	10	-	4,560	(4,560)	-	-
Burns Pet Nutrition Foundation	10	-	-	(1,023)	1,023	-
Cardiff Welsh Church Act Fund	4	407	-	(407)	-	-
Carmarthenshire County Council – CACHE L3	4	2,026	-	(2,678)	652	-
Carmarthenshire County Council – RDP*	1	(459)	-	-	459	-
Cartrefi Cymunedol	-	-	2,000	(2,000)	-	-
Ceredigion County Council – OSG	3	-	630	(630)	-	-
City and County of Cardiff – Level 3 Diploma	4	4,323	6,460	(10,783)	-	-
Conwy County Borough Council – 3 <sup>rd</sup> Sector	10	-	930	(930)	-	-
Conwy County Borough Council – CACHE L3 Transitional	4	4,015	-	(4,015)	-	-
Conwy County Borough Council – Grants	2,5	-	22,000	(21,983)	(17)	-
Conwy County Borough Council – OSG	3	-	41,646	(41,664)	18	-
Conwy County Borough Council – SSDW	4	179	-	(179)	-	-
Conwy County Borough Council – Training	4	-	12,330	(8,416)	-	3,914
Cronfa Eryri – Snowdonia SDF	10	-	-	(3,009)	-	(3,009)
Denbighshire County Council – Training	4	-	996	(1,028)	32	-
EDI Project	1	-	1,900	(1,900)	-	-
Gower AONB	10	-	1,000	(1,000)	-	-

**15. RESTRICTED FUNDS (continued)**

	Sub- Note	Balance as at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2018 £
Gwynedd Cont to Snowdonia Park Play	10	-	500	(500)	-	-
Gwynedd County Borough Council – 30 hours	4	1,812	-	(1,874)	62	-
Gwynedd County Borough Council – Grants	2	-	2,916	(2,916)	-	-
Gwynedd County Borough Council – L3 Transitional	4	3,530	-	(3,530)	-	-
Gwynedd County Borough Council – OSG	3	-	19,532	(19,537)	5	-
Gwynedd County Borough Council – Training	4	-	6,460	(2,998)	-	3,462
Hanfod Cymru	10	-	1,000	(43)	(957)	-
Health Challenge Wales 15/17	6	-	5,686	(5,888)	202	-
Horizon Nuclear Power	4	824	-	(824)	-	-
Merthyr Tydfil CBC – Childcare Contract	1,3	-	49,771	(49,903)	132	-
Merthyr Tydfil CBC – Grants	5	-	18,808	(18,808)	-	-
Merthyr Tydfil CBC – Incidental	4	-	1,496	(1,496)	-	-
Merthyr Tydfil CBC – L3 Transitional	4	4,988	7,670	(7,003)	-	5,655
Merthyr Tydfil CBC – OSG	3	-	20,340	(20,340)	-	-
Monmouthshire County Council	1,3	-	5,000	(5,000)	-	-
Monmouthshire County Council – Training	4	2,867	-	(2,867)	-	-
Monmouthshire County Council – Transitional	4	-	8,360	(8,200)	-	160
Newport City Council – L3 Transitional	4	5,364	6,380	(7,463)	-	4,281
Newport City Council – OSG	3	-	44,472	(44,279)	(193)	-
Newport City Council – OSG – Grants	2,5	-	73,620	(73,813)	193	-
Newport City Council – Training	4	13,014	11,020	(24,034)	-	-
Newport City Council – Welsh Language CCSIW	4	2,044	-	(911)	-	1,133
Newport Contract	1	-	22,539	(22,539)	-	-
Pembrokeshire County Council	3	-	35,783	(35,783)	-	-
Pembrokeshire L3 Transitional	4	3,290	381	(1,179)	-	2,492
Pembrokeshire SDF*	4	(1,407)	1,406	-	1	-
Ray Gravell	10	-	2,500	-	-	2,500
Rhondda Cynon Taf	3	-	44,317	(44,922)	605	-
Rhondda Cynon Taf – L3 Transitional	4	4,717	2,115	(6,832)	-	-
Rhondda Cynon Taf – OSG Training	4	881	-	-	-	881
Rhondda Cynon Taf – Training	4	-	6,840	(6,768)	-	72
Sky Play, Our Way*	4	(3,552)	2,498	-	1,054	-
Swansea	3	-	36,922	(36,922)	-	-
Swansea – Gower Park Play	10	-	908	(908)	-	-
Tesco Bags of Help	10	-	1,000	(865)	-	135
Torfaen Welsh Language Training	4	-	800	(800)	-	-
Vale of Glamorgan – L3 Transitional	4	2,989	7,669	(6,952)	-	3,706
Welsh Government – Children and Families Delivery Grant	9	-	379,934	(379,934)	-	-
		<u>67,542</u>	<u>1,047,590</u>	<u>(1,061,569)</u>	<u>3,271</u>	<u>56,834</u>

\*The negative balances relate to the carry forward of expenditure that will be funded post year end.



- Note 1 Staff costs**  
Funding to cover staff costs to support the Rates Support Grant within the Local Authority. To help develop and sustain clubs offering them training on club development and policies.
- Note 2 Assisted Places and Extra Hands Grants**  
Extra Hands grants provide full or part funding for one-to-one workers for children with special needs. Assisted Places grants provide for families unable to afford childcare fees. Clybiau Plant Cymru Kids' Clubs manages the application, assessment, payment, and monitoring processes for the award. The organisation's local Childcare Business Development Officers support clubs by advertising the grants, helping with applications, conducting monitoring and providing whatever other assistance is required. Assisted Places and Extra Hands grants are important to children, parents and clubs. Everyone recognises the entitlement of special needs children to support as well as the positive social and emotional benefits of inclusion for children with special needs and their peers. Grants are also necessary for clubs as most childcare clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. The grants are critical to parents who need respite, need to work, want to work or attend training.
- Note 3 Out of School Childcare Grant**  
Funding to employ staff to support the development of new childcare.
- Note 4 Training**  
Funding to provide Playworker training courses, for Playworkers working or living within the Local Authority area to improve the skills of new and existing childcare workers in Out of School Childcare Clubs. Some courses are run as workshops in clubs with the children participating in the training workshop alongside the Playworkers.
- Note 5 Development Grants**  
Development and sustainability grants to provide development, support and a key fund grant programme, which includes equipment, for Out of School Childcare Clubs. Setting up new Out of School Childcare Clubs, extending existing clubs.
- Note 6 Health Challenge Wales**  
Funding to provide training to Playworkers to raise awareness of the benefits of physical activity and balanced nutrition and to enable children to take more responsibility for their own health.
- Note 7 Jobs Growth Wales**  
A project which allows Clybiau Plant Cymru Kids' Clubs to employ for 26 weeks, young people not currently in employment, education or training, to place them in Out of School Childcare Clubs and to mentor them through job competency workshops in the hope that they will achieve the award stage of a level 1 and the settings in which they are placed will retain them in their employ after the project.
- Note 8 Torfaen Training – Apprenticeships**  
A work based learning project training participants in CACHE level ii and iii in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.
- Note 9 Welsh Government – Children and Families Development Grant**  
Working together with the five leading childcare organisations in Wales, to deliver a bilingual integrated service that will ensure the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach.
- Note 10 Other General Funds**  
Grants for one off funding for specific projects.

Restricted funds represent grants received for specific purposes. When the expenditure to which these grants relate is incurred it is charged to the fund in the Statement of Financial Activities.

Where an overspend occurred on a restricted fund, a transfer has been made from unrestricted funds to cover the overspend.

# **15. RESTRICTED FUNDS (continued)**

<u>Previous year</u>		Balance as at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2017 £
	Sub- Note					
<b>Grants</b>						
Anglesey County Council – 30 Hours free childcare	4	-	2,609	(509)	-	2,100
Anglesey County Council – L3 Transitional	4	-	5,000	(1,525)	-	3,475
Anglesey County Council – Out of School Childcare Grant (OSG)	3	-	34,138	(34,138)	-	-
Anglesey County Council – Training	4	1,555	-	(1,555)	-	-
Apprenticeships 2015-16 NW *	8	(1,642)	10,511	(11,516)	2,647	-
Apprenticeships 2015-16 SEW	8	14,429	9,756	(5,632)	(18,553)	-
Apprenticeships 2015-16 WW	8	5,165	4,899	(5,646)	(4,418)	-
Apprenticeships 2016-17 Displaced	8	-	11,540	(5,068)	-	6,472
Apprenticeships 2016-17 NW	8	-	2,210	(3,209)	-	(999)
Apprenticeships 2016-17 SEW	8	-	30,052	(23,283)	-	6,769
Apprenticeships 2016-17 WW*	8	-	4,233	(6,360)	-	(2,127)
Awards for All	10	963	-	(1,185)	222	-
Bridgend County Council	4	-	400	(400)	-	-
British Science Week	4	-	1,000	(1,140)	140	-
Cardiff Welsh Church Act Fund	4	-	500	(93)	-	407
Carmarthenshire County Council	1,3	-	30,000	(32,338)	2,338	-
Carmarthenshire County Council – CACHE L3	4	-	4,942	(2,916)	-	2,026
Carmarthenshire County Council – RDP*	1	-	-	(459)	-	(459)
Ceredigion County Council	1	-	4,800	(6,568)	1,768	-
Ceredigion County Council – OSG	3	-	17,170	(17,170)	-	-
Ceredigion County Council – OSG Training	4	893	-	(893)	-	-
City and County of Cardiff – Level 3 Diploma	4	-	6,080	(1,757)	-	4,323
City and County of Cardiff – Training	4	3,379	-	(3,379)	-	-
City and County of Swansea Council	3	-	36,922	(39,156)	2,234	-
Conwy County Borough Council – CACHE L3 Transitional	4	-	5,800	(1,785)	-	4,015
Conwy County Borough Council – Grants	2,5	-	20,000	(20,000)	-	-
Conwy County Borough Council – OSG	3	-	51,076	(51,076)	-	-
Conwy County Borough Council – SSDW	4	-	235	(56)	-	179
Denbighshire County Council – Training	4	-	463	(649)	186	-
<b>Donations</b>						
Gwynedd County Borough Council – 30 hours	4	-	2,609	(797)	-	1,812
Gwynedd County Borough Council – Grants	2	-	10,309	(10,309)	-	-
Gwynedd County Borough Council – L3 Transitional	4	-	5,000	(1,470)	-	3,530
Gwynedd County Borough Council – OSG	3	-	24,562	(29,027)	4,465	-
Gwynedd County Borough Council – Play Opportunity	4	-	6,120	(6,120)	-	-
Gwynedd County Borough Council – Training	4	-	3,710	(3,710)	-	-
Health Challenge Wales 15/17	6	-	27,122	(27,122)	-	-
Horizon Nuclear Power	4	-	1,590	(766)	-	824
ICF – North Wales	4	-	3,229	(3,229)	-	-
Magno Socio Economic Scheme	4	-	1,000	(1,221)	221	-

**15. RESTRICTED FUNDS (continued)**

<i>Previous year</i>	Sub- Note	Balance as at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2017 £
Merthyr Tydfil CBC – Childcare Contract	1,3	-	55,000	(56,971)	1,971	-
Merthyr Tydfil CBC – Grants	5	-	14,000	(14,000)	-	-
Merthyr Tydfil CBC – L3 Transitional	4	-	7,400	(2,412)	-	4,988
Merthyr Tydfil CBC – OSG	3	-	20,340	(20,340)	-	-
Merthyr Tydfil CBC – Training	4	-	735	(735)	-	-
Monmouthshire County Council	1,3	-	13,620	(13,620)	-	-
Monmouthshire County Council – Training	4	923	4,000	(2,056)	-	2,867
Monmouthshire Welsh Church Act Fund	4	-	340	(358)	18	-
Network Rail	4	2,321	-	(2,321)	-	-
Newport City Council – L3 Transitional	4	-	7,400	(2,036)	-	5,364
Newport City Council – OSG	3	-	48,252	(48,252)	-	-
Newport City Council – OSG – Grants	2,5	-	63,700	(63,700)	-	-
Newport City Council – Training	4	3,998	28,600	(19,584)	-	13,014
Newport City Council – Welsh Language CCSIW	4	-	2,360	(316)	-	2,044
Newport Contract	1	-	22,087	(22,087)	-	-
Nineveh Trust	4	1,284	-	(1,624)	340	-
P3 Training	4	-	1,002	(815)	(187)	-
Pears Foundation	4	3,068	-	(3,070)	2	-
Pembrokeshire County Council	3	-	31,920	(31,920)	-	-
Pembrokeshire L3 Transitional	4	-	4,180	(890)	-	3,290
Pembrokeshire SDF*	4	-	3,640	(5,047)	-	(1,407)
Pembrokeshire Training	4	5,459	-	(5,459)	-	-
Ray Gravel	4	1,260	-	(1,266)	6	-
Rhondda Cynon Taf – L3 Transitional	4	-	7,400	(2,683)	-	4,717
Rhondda Cynon Taf – OSG	3	-	24,210	(24,352)	142	-
Rhondda Cynon Taf – OSG Training	4	-	2,045	(1,164)	-	881
SASS	1	-	1,027	(1,587)	560	-
Sky Play, Our Way*	4	-	7,493	(11,045)	-	(3,552)
Snowdonia SDF	4	-	999	(1,007)	8	-
South Hook	4	-	4,409	(4,409)	-	-
SwansAid	4	625	-	(628)	3	-
Torfane Welsh Language	4	-	1,400	(1,400)	-	-
Vale of Glamorgan – L3 Transitional	4	-	5,000	(2,011)	-	2,989
Vale of Glamorgan - Training	4	2,959	-	(2,959)	-	-
Wales PPA QFA	10	-	231	(436)	205	-
Welsh Government – Children and Families Delivery Grant	9	-	379,936	(379,936)	-	-
Ysgellog Community Fund	4	426	-	(743)	317	-
		<u>47,065</u>	<u>1,142,313</u>	<u>(1,116,471)</u>	<u>(5,365)</u>	<u>67,542</u>

\*The negative balances relate to the carry forward of expenditure that will be funded post year end.

# 16. UNRESTRICTED FUNDS

	Balance at 1 April 2017 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2018 £
<b>Designated Funds</b>					
Budget Contribution	86,614	-	(15,259)	(14,969)	56,386
Maternity and Sickness Reserve Fund	10,000	-	(7,127)	7,127	10,000
Strategic Planning Fund	10,000	-	(3,925)	3,925	10,000
	106,614	-	(26,311)	(3,917)	76,386
<b>General Funds</b>	59,550	137,961	(120,219)	646	77,938
	166,164	137,961	(146,530)	(3,271)	154,324

The **Budget Contribution Fund** represents money from the general reserve set aside to finance unrestricted expenditure in 2018-19.

The **Maternity and Sickness Reserve Fund** represents money set aside to cover any costs of maternity or sickness cover which are over and above the budget for 2018-19.

The **Strategic Planning Fund** represents monies put aside for future strategic planning projects.

## Previous year

	Balance at 1 April 2016 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2017 £
<b>Designated Funds</b>					
Budget Contribution	71,757	-	(7,075)	21,932	86,614
Maternity and Sickness Reserve Fund	10,000	-	(18,779)	18,779	10,000
Strategic Planning Fund	10,000	-	(6,351)	6,351	10,000
	91,757	-	(32,205)	47,062	106,614
<b>General Funds</b>	69,443	45,006	(13,202)	(41,697)	59,550
	161,200	45,006	(45,407)	5,365	166,164

**17. ANALYSIS OF NET ASSETS BETWEEN FUNDS**

	Unrestricted Funds £	Restricted Funds £	Total funds £
Fund balances as at 31 March 2018 are represented by:			
Tangible Fixed Assets	5,266	-	5,266
Current Assets	264,012	56,834	320,846
Current Liabilities	(114,954)	-	(114,954)
	<u>154,324</u>	<u>56,834</u>	<u>211,158</u>

Previous year

	Unrestricted Funds £	Restricted Funds £	Total funds £
Fund balances as at 31 March 2017 are represented by:			
Tangible Fixed Assets	6,865	-	6,865
Current Assets	296,625	67,542	364,167
Current Liabilities	(137,326)	-	(137,326)
	<u>166,164</u>	<u>67,542</u>	<u>233,706</u>

**18. FINANCIAL COMMITMENTS**

At 31 March 2018, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2018 £	2017 £
Expiring within one year	60,570	74,390
Expiring between two and five years inclusive	<u>147,923</u>	<u>64,705</u>
	<u>208,493</u>	<u>139,095</u>

**19. RELATED PARTY TRANSACTIONS**

The clubs of which M Wilson and R Sweeting (all trustees in recent years) are involved in running, received grants from the charity totalling £2,827 during the year (2017: £6,047). There were no outstanding balances at the year end (2017: Nil).

**20. APB ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES**

In common with many other businesses of our size and nature we use our auditors to assist with the preparation of the financial statements.

**21. SHARE CAPITAL**

The company does not have a share capital, being limited by guarantee.

**22. PENSION COMMITMENTS**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in independently administered funds. The pension cost charge represents contributions paid by the charity to the fund and amounted to £42,022 (2017: £35,902). Contributions outstanding at the year end amounted to £5,816 (2017: £11,318).

**23. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2018 £	2017 £
<b>Net income/ (expenditure) for the reporting period</b>	<b>(22,548)</b>	<b>25,441</b>
<i>Adjustments for:</i>		
Depreciation charges	4,504	3,997
Dividends, interest and rents from investments	(77)	(193)
Loss/(profit) on the sale of fixed assets		66
Decrease in stocks	3,746	525
(Increase)/decrease in debtors	20,187	(21,839)
Increase/(decrease) in creditors	(22,372)	14,998
<b>Net cash provided by/(used in) operating activities</b>	<b>(16,560)</b>	<b>22,995</b>

**Analysis of Cash and Cash Equivalents**

Cash in hand	259,189	278,577
<b>Total Cash and Cash Equivalents</b>	<b>259,189</b>	<b>278,577</b>

**24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES**

	Unrestricted funds £	Restricted funds £	Total funds 2017 £
<b>Income and endowments from:</b>			
Donations and legacies	23,887	3,430	27,317
Charitable activities	-	1,138,883	1,138,883
Other trading activities	20,926	-	20,926
Investments	193	-	193
<b>Total income and endowments</b>	<b>45,006</b>	<b>1,142,313</b>	<b>1,187,319</b>
<b>Expenditure on:</b>			
Charitable activities	45,407	1,116,471	1,161,878
<b>Total expenditure</b>	<b>45,407</b>	<b>1,116,471</b>	<b>1,161,878</b>
<b>Net income/(expenditure)</b>	<b>(401)</b>	<b>25,842</b>	<b>25,441</b>
Transfers between funds	5,365	(5,365)	-
<b>Net movement in funds</b>	<b>4,964</b>	<b>20,477</b>	<b>25,441</b>
<b>Reconciliation of Funds</b>			
Total funds brought forward	161,200	47,065	208,265
<b>Total funds carried forward</b>	<b>166,164</b>	<b>67,542</b>	<b>233,706</b>

The following pages do not form part of the statutory financial statements: Detailed Income and Expenditure Account

	2018		2017	
	£	£	£	£
<b>Income</b>				
Donations	100,338		7,620	
Revenue grants	1,047,590		1,138,883	
Deposit account interest	77		193	
Other income	17,466		20,926	
Membership fees	20,080		19,697	
		1,185,551		1,187,319
<b>Charitable Expenditure</b>				
Advertising and marketing	11,814		10,969	
Bank charges	1,310		1,084	
Club resources	879		2,465	
Computer costs	26,266		25,114	
Database costs	1,365		1,532	
Depreciation	4,504		3,997	
Grants	116,689		106,836	
Insurance	6,450		6,789	
Loss on fixed assets	-		66	
Medical insurance	2,498		3,064	
Meeting costs	1,109		789	
National insurance	50,238		45,034	
Pensions	42,022		35,902	
Printing and stationery	16,806		28,221	
Professional fees	3,389		7,578	
Recruitment expenses	12,989		16,146	
Rent and utilities	69,371		69,696	
Repairs and maintenance	15,584		16,036	
Salaries	701,436		644,532	
Subscriptions	3,187		5,724	
Sundry expenses	5,180		23,737	
Telephone and postage	37,575		36,523	
Training and courses	41,497		32,464	
Travelling expenses	24,620		26,228	
Website	3,120		3,155	
Auditors' remuneration	6,600		6,300	
Trustees' expenses	471		316	
Costs of trustees' meetings	1,130		1,581	
		1,208,099		1,161,878
<b>Net surplus/(deficit) for the year</b>		<b>(22,548)</b>		<b>25,441</b>

This page does not form part of the statutory financial statements