

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 2021

Company Number: 4296436

Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Vision

A place where children play and communities prosper

Mission

to be the voice of Out of School Childcare Clubs in Wales, supporting children's right to play and quality childcare that is sustainable, affordable and meets the needs of children, their families and communities.

Contents

Chairpersons and Chief Executive Officers Report	3
Report of the Directors and Trustees	5
Our vision, mission, values and objectives.....	6
Vision.....	6
Mission.....	6
Values	6
Review of the Year.....	7
Governance.....	12
Sustainability	15
Training	18
Welsh Language	21
Projects	23
Finance	28
Structure, Governance and Management	31
Reference and administrative details	33
Statement of Trustees responsibilities	34
Independent Auditors' Report to the Trustees of Clybiau Plant Cymru Kids' Clubs	35
Statement of Financial Activities	39
Balance Sheet.....	40
Statement of Cash Flows	41
Notes to the Financial Statements	42

Chairpersons and Chief Executive Officers Report

A year that commenced in lockdown, with Out of School Childcare Clubs unsure whether they could or would survive and our staff working from home, saw the whole team adjusting to their new way of working, whilst at the same time going over and above, supporting the sector to adapt and survive.

Working closely with Welsh Government and as a CWLWM partner has allowed us to ensure that we have not only supported, but been the voice of the Out of School Childcare sector. We have acknowledged and addressed the issues that have affected them, demonstrated the intrinsic values of our staff and their support offered and have vocalised what was needed for this section of the childcare sector that continued to be most affected by the Covid-19 pandemic and subsequent restrictions. Reviewing, researching and drafting templates for the sector, taking time to understand the guidance and empowering clubs to adapt to ensure they, where able, could continue to run during the Covid-19 pandemic safely, whilst still delivering quality play opportunities to the children to support their families during this difficult time.

Many parts of the sector were unable to access funding over and above furlough, with issues highlighted around those who were not incorporated or did not have charitable status, or were not paying business rates. Clubs with "Limited Liability" structure whose owners were paid by dividend and not through PAYE or self-employed, also struggled for funds.

We highlighted the sector's importance through campaigns of support; such as the #Diolch and the We Care campaign videos; which promoted the sector that remained as an integral part of the Covid-19 response as teachers, but were often not recognised in the same way. Letters to Ministers, blogs, surveys and data collected from Settings have allowed us to feed into many consultations and provide evidence on the impact of Covid-19 on children and young people and the Welsh economy. Working so closely with Welsh Government has allowed the passionate team at Clybiau Plant Cymru Kids' Club to rise to the challenge of developing what was needed by the sector to revive, and allowed us to communicate this with those that need to appreciate the sector.

On National Play Day (5th August) Clybiau Plant Cymru Kids' Clubs led a Wales-wide 'treasure hunt', hiding 600 activity boxes across Wales containing challenge cards, chalks, activity sheets and seeds. Our social media campaign encouraged children to hunt for the boxes, as a way of bringing families together and recognising the importance of play in a 'socially distanced' friendly manner. We are so proud of our team and how we worked to raise the profile of play amidst all of the other work being undertaken to support the Sector to re-open. We loved seeing photographs on social media of children finding the boxes and using the contents to inspire their play. The activity ideas were also posted on our Facebook Page later in the day, to support the involvement of those who had been unable to find a box.

As the year ended a lack of access to school premises to the childcare sector to allow them to revive remained an issue, along with the intention of some Local Authorities to utilise unregulated childcare, instead of supporting the revival and survival of the registered childcare sector.

Looking forward to the new year we see a need for sustainability support for settings that are able to revive, allowing them to meet the additional costs of social distancing and reduced capacity restrictions and thus reduced income and increased costs that will go hand in hand with that.

As an organisation additional funding has allowed additional capacity for us to focus having a more in-depth knowledge of the issues facing the sector. We have been proactive throughout the COVID-19 pandemic, and will continue with our proactive approach; with our expert, intrinsically motivated staff we call on Welsh Government and Local Authorities to support our work with sustainable, longer term funding in the future.

Our ongoing projects and our new strategic goals will continue to improve the governance, sustainability, quality through training, and Welsh Language provision, and will ensure robust management and hopefully increased registration.

Our Clubs have commented that they would not still be standing without our support, members of PETC and AWARE have praised us for the extent we have supported the sector, and Trustees of clubs have said that they have benefited hugely from the information and support provided. Our Learners have, on the whole, continued to progress and have been supported to achieve their qualifications throughout the Covid-19 pandemic.

We cannot express just how proud we are of the team of people we have working for the organisation. They are intrinsically motivated to make the sector survive and make the process of doing so easier with a wealth of resources and knowledge. They have appreciated the support the organisation has given them to help them to be resilient, to have a better work life balance, which has in turn benefitted the sector.

We understand and are passionate about our clubs, we want to do everything that we can to help them survive. We welcome the voice of our members and their input into everything that we do, it makes us the organisation that we are.

Amy Baugh
Chair of the Board of Trustees

Jane O'Toole
Chief Executive Officer

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 2021, 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)" (effective 1 January 2019).

This is the 20th annual report of the company.

Our vision, mission, values and objectives

Vision

A Wales where children play and communities prosper.

Mission

To be the voice of Out of School Childcare Clubs in Wales, supporting children's right to play and quality childcare that is sustainable, affordable and meets the needs of children, their families and communities.

Values

Champion - the Voice of the OSC sector and advocating for children's need/right to play, supporting a **healthier Wales**

Protect - ensuring that valued community provisions are supported to protect themselves through robust governance and strengthened sustainability so they can continue offering their valuable services, supporting a **prosperous Wales**. Ensuring children's rights are safeguarded through supporting OSC to register and meet the National Minimum Standards.

Collaborate - working with partners across CWLWM, LAs, WG, other funders and communities to provide the best support and development opportunities for the OSC sector, supporting accessible opportunities for all families and a **more equal Wales**.

Knowledge - providing sector specific business support, resources, CPD training and qualifications to support lifelong learning and enhancement of quality of provisions. Supporting the development of our own staff, Playworkers, managers, committees, children; including welsh language development, supporting a **Wales of vibrant culture and thriving Welsh language**.

Communicate - ensuring our sector is kept informed; and ensuring WG/LAs are informed about key challenges and considerations relating to the Sector. Communicating the benefits of quality OSC provision to schools and communities, to support a **Wales of cohesive communities**.

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.

Review of the Year

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 overlying 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, this year we have set out our achievements and success against our strategic objectives:

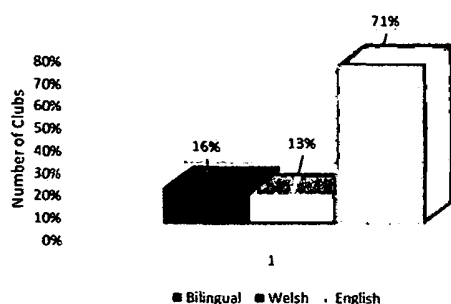
At the Board of Trustees meetings, progress against targets is assessed and decisions taken to amend accordingly. This report outlines the work carried out in the past year, which fully reflects the purposes that the charity was set up to further: **Out of School Childcare in Wales.**

Review of the Year

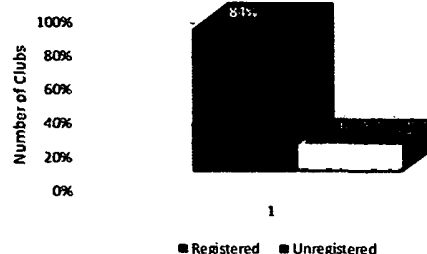
Club Numbers



Permanently Closed



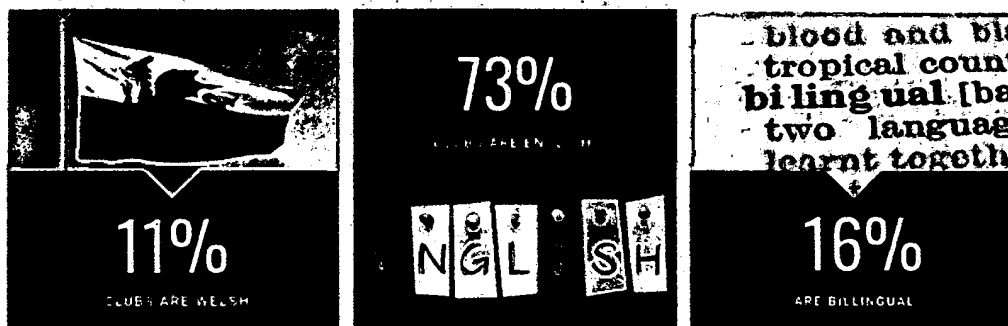
Permanently Closed



Management types



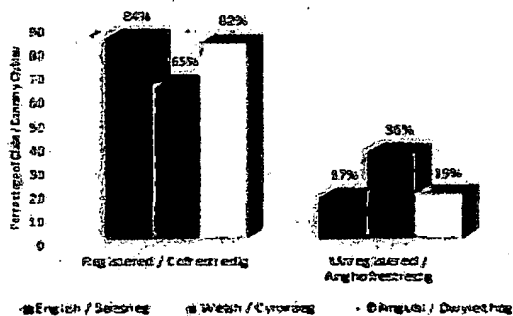
Language



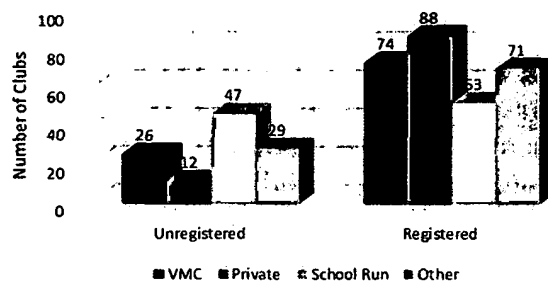
Registration Status



Care Inspectorate Wales Registration by Club Language / Cotyrestradau Arolygiadau Gofal Cymru yn ôl Iaith y Club



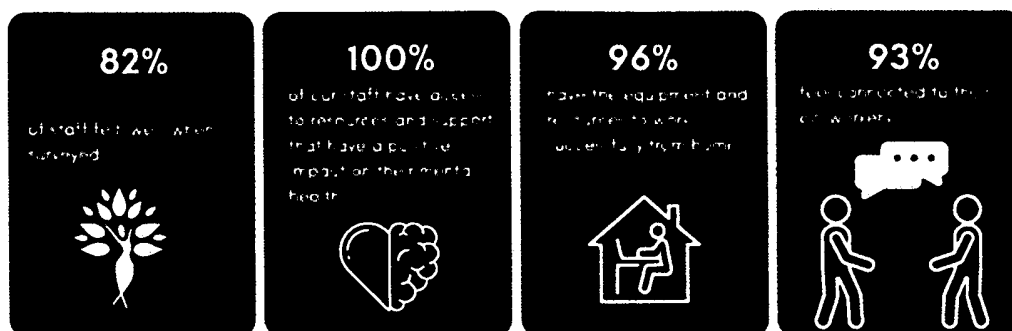
Care Inspectorate Wales registration by Management Type



>100

new resources, guidance and templates developed

Staff Wellbeing



As an organisation already working from home at the beginning of the financial year, due to the first Covid-19 lockdown, we had started to adapt our working practices, procedures and learn how to deliver our services differently, whilst supporting our staff to remain resilient. Throughout the early part of the year we successfully adapted and excelled continuing to deliver effective support for the sector; its Management, Playworkers and our Learners.

Through effective communications and with the benefit of Microsoft packages such as Teams and Outlook, we were able to ensure that staff were fully informed of the updates as they happened and in turn they were able disseminate to learners, Playworkers and Managers, supporting our settings. During the year through highs and lows, our staff have continued to deliver and excel in their performance of our targets to support the Out of School Childcare sector. Our staff, through their own intrinsic motivation, have achieved and succeeded in ensuring that all that could be done, was for our clubs, learners and the childcare sector as a whole.

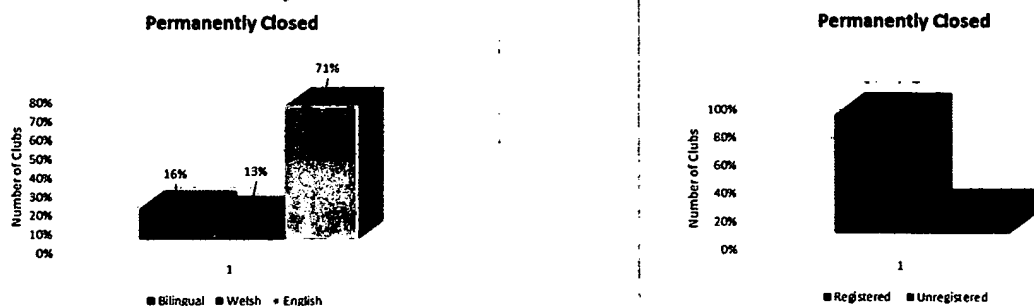
Clubs were contacted throughout the year with several check in phone calls and emails and resources were drafted, templates to support clubs on subjects such as furlough, grant applications and guidance to ensure Covid-19 safe reopening. A Playworking after Covid-19 resource was produced to ensure that not only childcare settings, but other organisations supporting children's play were given ideas on how to return to play safely following lockdown.

Through constant dialogue with Settings, we determined what support our community most needed. Business skills sessions and network events were delivered online and we **developed over 100 new resources**, guidance and templates in response. Our work focussed on the themes of, **sustainability** of the sector; with resources around funding and financial systems, **reopening**; with templates and resources to support the safety and wellbeing of staff and children on their return, **temporary closure** with policies and procedures to support clubs should they need to close due to Covid-19, and **governance**; supporting clubs Management to build resilience. Also the benefits of Care Inspectorate Wales – registration were a topic.

The effect of the Covid-19 pandemic on the Out of School childcare sector saw 213 clubs, in 143 settings close permanently, with many settings registered with CIW temporarily closed due to the effect of the pandemic and ongoing restrictions. However, on a positive note we have seen 30 clubs open, even during the restrictions, demonstrating an overall reduction in the club numbers to 1,543. Since our inception in 2001 we have supported an increase of

162% in Clubs since 2001 (589 – 1,543) although year on year since 2018 this has decreased, which is a concerning ongoing trend.

We have seen that those clubs that have closed permanently are made up of the following management and language demonstrating that Private run English registered clubs are those that are most likely to have closed.



From our data we are also aware that recognition of the importance of registration with CIW is more prevalent with English medium clubs additionally those that are privately managed. Clubs that are run through the medium of Welsh are more likely to be unregistered with 36% of these clubs not registered versus 17% English and 19% of Bilingual. Clubs who are run by schools are also more likely not to have sought registration with 47% of this type of club being unregistered.

In the same way that Social Media had a massive impact on how we engage with the sector last year, this year it has really proven itself to be a vital tool. Through the ongoing presence on Facebook we have been able to keep the sector updated on changes and provided them with the links needed to keep the sector running.

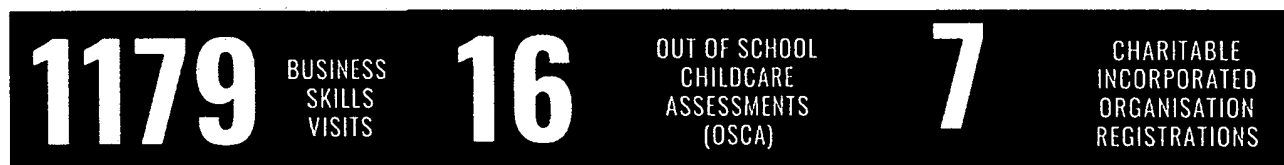
Staff wellbeing has been prioritised during the year and through reflecting on our operations, with staff and members of the Board of Trustees we have improved the quality of our processes and procedures, as well as working with the staff to improve their own wellbeing. Staff have received training on Mindfulness, working from home during the winter and we have encouraged them to access the benefits of Simply Health and Perkbox, which have their own support helplines should they require. We have worked to ensure that whilst moving to remote working, we have established new and effective communication channels and opportunities with staff with a channel on Teams entitled "Well (now in a minute)" which has allowed each staff member to support each other by posting links to useful articles, podcasts or social media sites they have accessed, supporting their own wellbeing to allow their colleagues to utilise should they want to.

Our staff survey shows that they felt supported to adapt, to understand how resilient they are and how the ability to have a good work life balance, afforded them by the organisation has supported this. Many staff commented that more time spent with family was greatly appreciated and whilst many have had ups and downs and overcome great personal challenges, they all agreed that the organisation had done a good job at supporting them.

We have responded to 12 consultations during the year; this in addition to reviewing guidance related to the Covid-19 pandemic. Some of the consultations related directly to the impact of the Covid-19 pandemic and others on Welsh Language, the curriculum and children's rights.

Governance

Working to our strategic goal of **Governance** will build strong incorporated organisations which have a strong child focused governance, providing sustainable and quality play and care for children, families and communities



During the year the Chief Executive Officer has been year working with Pilotlight who offer charities and social enterprises access to the strategic business support they need to become more efficient, effective and sustainable. The project aims have been to strengthen Governance of the organisation and working alongside the Chairperson and the Board of Trustees as a whole organisation, we have undertaken a SWOT analysis, developed the role of the Board and updated our strategic goals.

The Board met 5 times online during the Covid-19 pandemic, including for our Annual General Meeting, successfully achieving effective meetings by adapting to this new way of working. We will continue to build on the foundations of quality within the organisation and will progress with an accreditation in the next financial year.

We have received enquiries from 23 Out of School Childcare Clubs about their existing governance and ways to improve for the future. Our Childcare Business Development Officers have supported 7 voluntary managed committees to achieve Charitable Incorporated Organisation status with the Charity Commission with a further 3 working towards this and a number of other Settings to strengthen their governance, such as through committee member recruitment.

Due to current pressures and priorities for the Sector, high levels of club temporary closures and a need to respond to immediate sustainability concerns and supporting with ever changing guidance and procedures, we have not had as high engagement as we had hoped with our Out of School Childcare Assessment (OSCA - 16 completed) or resulting Action Plans (7 completed). However, we have been planning additional marketing of the OSCA and support available to develop Action Plans for next financial year to increase engagement and allow more services to benefit from this element of the Project.

Our partnership working throughout the year strengthened with an increased focus by all partners on working to support the childcare sector survive. Our **CWLWM** – (Childcare in Wales Learning and Working mutually) partnership, which in previous years had worked effectively, flourished and the advent of online meetings made collaboration easier and more effective. This move to online made our work supporting Welsh Government and the reviewing drafts of advice and guidance relating to Covid-19 pandemic, as did our collaboration with **AWARE** - All Wales Representatives of EYDCP's, **CIW** - Care Inspectorate Wales, **SCW** Social Care Wales, **PETC Wales** – Play Education and Training Wales, **QSAG** (Qualifications Strategic Advisory Group.)

Being members of these partnerships has allowed us to represent the voice of the Out of School Childcare sector, to feed into the work of Welsh Government and deliver updates and developments to keep the sector informed.

Our work throughout the Covid-19 pandemic has allowed us to update and inform **Welsh Government** on specific areas of concern relating to the Out of School Childcare sector and afforded us the opportunity to provide in depth papers to highlight various issues within the sector.

We have also explored the implications that Early Childhood Education and Care (ECEC) could have on the sector. We sat on the Strategic and working groups drafting the quality framework, submitting suggested inclusions for the Out of School Childcare sector to ensure appropriate inclusion also of the importance of Play. We also worked with Bridgend on their pilot. We will continue to represent on these subjects in the future.

Additionally, during the year, we have fed into 12 Consultations and although work on the review of the National Minimum Standards was paused due to the Covid-19 pandemic we will pick up on this work stream as it resumes. We continued worked with strategic partners in a Welsh Government and Business Wales task and finish group to support the findings of in depth review of the support available for Childcare Business in Wales. We also represented both the Out of School Sector and CWLWM partners on the Welsh Government Play review, although this was also paused for most of the year due to the Covid-19 Pandemic. We have supported the work on the Children's (Wales) Bill and ALN code.

Our representation of the sector on the **CIW strategic partnership** has allowed us to support continued development of CIW online. We have also worked with CIW to develop questions on holiday care for the SASS ensuring that it would meet the needs of the sector when collected in the future year. Our partnership with CIW has also allowed us to submit questions that arise from settings in relation to registration and inspection.

Throughout the year we have supported **Local Authorities** by attending local EYDCP meetings, also attending the **AWARE** group to represent both the Out of School Childcare Sector and the CWLWM Partnership. We have supported the development of the Childcare Offer and its Capital and Small Grants also sitting on local grant panels. To support ongoing collaborative working and communication with Local Authorities we have also delivered a Network Event for AWARE partners to discuss challenges facing the sector, the work we are doing to address these and how we can continue to work in partnership. These Quarterly Network Events will continue in the new financial year.

This year we have worked in partnership with Play Wales, NCFE CACHE and other national play organisations to develop a new qualification to replace the Award in Transition to Playwork (from Early Years). Taking part in fortnightly meetings the content and structure of the qualification was created to provide a more current qualification that also provides a wider field of eligibility. The introduction of Teaching Assistants, Forest School Practitioners and Youth Workers. This will provide Out of School Childcare settings to have access to training for those staff that would otherwise be ineligible. In addition to creating a new qualification the work on this qualification has also strengthened the relationship between the Training provision from Wales, England and Northern Ireland.

During the year we have communicated effectively with NCFE CACHE to ensure that the changes we have made to delivery continue to be in line with the highest quality possible. This has led to another year where we have received a grade of Excellent for all outcomes across the board. We have also supported the development of qualifications by providing a mapping exercise, that had been completed in the previous year, that demonstrated the disconnect between the qualifications and the National Occupational Standards.

The WeCare Wales campaign aims to challenge the perceptions of working in Childcare and to highlight how rewarding a career in this sector can be. This year we have supported the campaign by attending meetings, working in collaboration with Social Care Wales and CowShed to provide photos and videos to showcase the Playwork sector, to be included within a newly created 'Career Cards' pack and as part of the #Diolch campaign to show our appreciation for all Childcare and Playworkers who continued to provide a service throughout the pandemic.

We have gained accreditation through Cyber Essentials and Cyber Essential plus during the year, these accreditations ensure the safety and security of the data that as an organisation we hold.

Sustainability

The sustainability of the Out of School Childcare sector is always a challenge, however, during the Covid-19 pandemic this sector is one that has been the hardest hit. With the demand for childcare having changed, impacting on the numbers attending, and the financial sustainability of the sector; that alongside the challenge of their venues restricting access with a reluctance for clubs to run.

As an organisation we lobbied and applied for funding appropriate for the Out of School Childcare sector as many of the initial funding streams available to other parts of the sector were not accessible. We developed policies procedures and templates to support clubs to furlough their staff and to access all appropriate financial assistance available.

We developed monthly online 'Club Hubs' for Playworkers and Managers to discuss pertinent issues that they have raised, to be rolled out monthly in the new 2021/22 financial year. Also developed a series of pre-recorded webinars on: cashflow forecasts; social media marketing; becoming a Charitable Incorporated Organisation and financial management.

Sustainability through Registration Despite the Covid-19 Pandemic we were able to support 17 settings to register with Care Inspectorate Wales and continue to support 17 settings who are working towards. Improving the affordability of Childcare Settings will boost attendance, income and sustainability. Clubs being registered with Care Inspectorate Wales (CIW) allows registration with HMRC for: Tax Free Childcare enabling eligible working parents to access a government contribution of 20% towards fees and; with Local Authorities for The Childcare Offer enabling working parents/carers of 3-4 year olds to access 30 hours per week of fully funded early years education and childcare. CIW registration also provides reassurance of quality to parents, which can be used in the promotion of your setting.

17 CLUBS WORKING TOWARDS
REGISTRATION

17 ACHIEVED REGISTRATION

To support clubs to register we have produced and recorded a bilingual webinar about completing registration online, focusing on its simplicity; we started development of a series of "Addressing the Barrier" resources to look at common reasons for remaining unregistered and ways of addressing these; developed and disseminated a flier outlining the importance of registration; and developed template marketing resources for registered Settings to ensure parents/carers are aware of financial support available and the benefit of using registered childcare.

During the year we promoted the benefits of registration with Care Inspectorate Wales and promoted these benefits for Clubs, Schools and Parents. We worked with Welsh Government to promote the benefits of using registered Holiday Childcare for the delivery of the Holiday Hunger Programme to provide positive play opportunities for Children who may not otherwise have this opportunity.

Our work in the future will see us focus on the need to register settings who currently run unregistered, i.e. Welsh medium of whom 36% are unregistered compared to 17% of English medium who are unregistered. Additionally, we see 47% of school run settings are unregistered compared to between 12% and 29% in other types of management. We will work with Welsh Government to support the messaging of the benefits of registration.

This year our focus on fundraising was shifted to supporting clubs to survive. With additional Covid-19 funds from both Welsh Government and The National Lottery Fund we were able to concentrate staff time on supporting settings to successfully apply for £293,438 directly supporting their own sustainability. During the year we made multiple applications, totalling £1,121,527 with a success rate of 96% which saw us bring in £1,072,905.



Clybiau Plant Cymru Kids' Clubs has supported the Continued Professional Development of Clubs in a range of ways to ensure that we are providing varied and meaningful support to the clubs, amending our engagement methods to facilitate continued support via remote means during the Pandemic. We have delivered a series of 18 network webinars to address Covid challenges and to build business resilience e.g., re-opening after Covid-19; Playworking after Covid-19; Welsh Government Childcare Provider Grants; Becoming Charitable Incorporated Organisations for Voluntary Management Committees. Our **Network Events** have been attended by a total of **112 Playworkers**, Managers and Committee Members. We have also begun preparations to facilitate monthly Club Hubs for the sector, to allow conversation, networking and collaborative problem solving. These will commence early in the next financial year.

Membership

During the year we were able to support all settings with membership benefits due to additional funding and to ensure that all clubs were supported fully throughout the Covid-19 pandemic and restrictions. During the year we achieved 49% of Clubs in Membership (2020: 46%) whilst many clubs remained closed due to the Covid-19 Pandemic, the new financial will hopefully see us achieve an increase on these numbers along with the re-opening of clubs. 95% say that membership is value for money and would recommend and 97% said that Clybiau Plant Cymru Kids' Clubs met their needs throughout the Covid-19 Pandemic.

Membership Satisfaction

Have taken up, or intend to take up the free membership offer for 2021/22.

100%

Say staff have been polite, professional and have responded to my requests in a timely manner.

99%

had access to relevant information and resources through the website, newsletter and email.

98%

Had their needs met by Clybiau Plant Cymru Kids' Clubs during the Covid-19 pandemic.

97%

Say membership to Clybiau Plant Cymru Kids' Clubs is value for money, and would recommend to others.

95%

Have been given appropriate advice to set up and/or run the childcare business legally.

94%

Say training offered has been quality, varied and accessible.

85%

Accessed services in a different way this year.

77%

"Clybiau are always there, are supportive no matter how minor the query and how ridiculous it might sound you give us the confidence to run the Club."

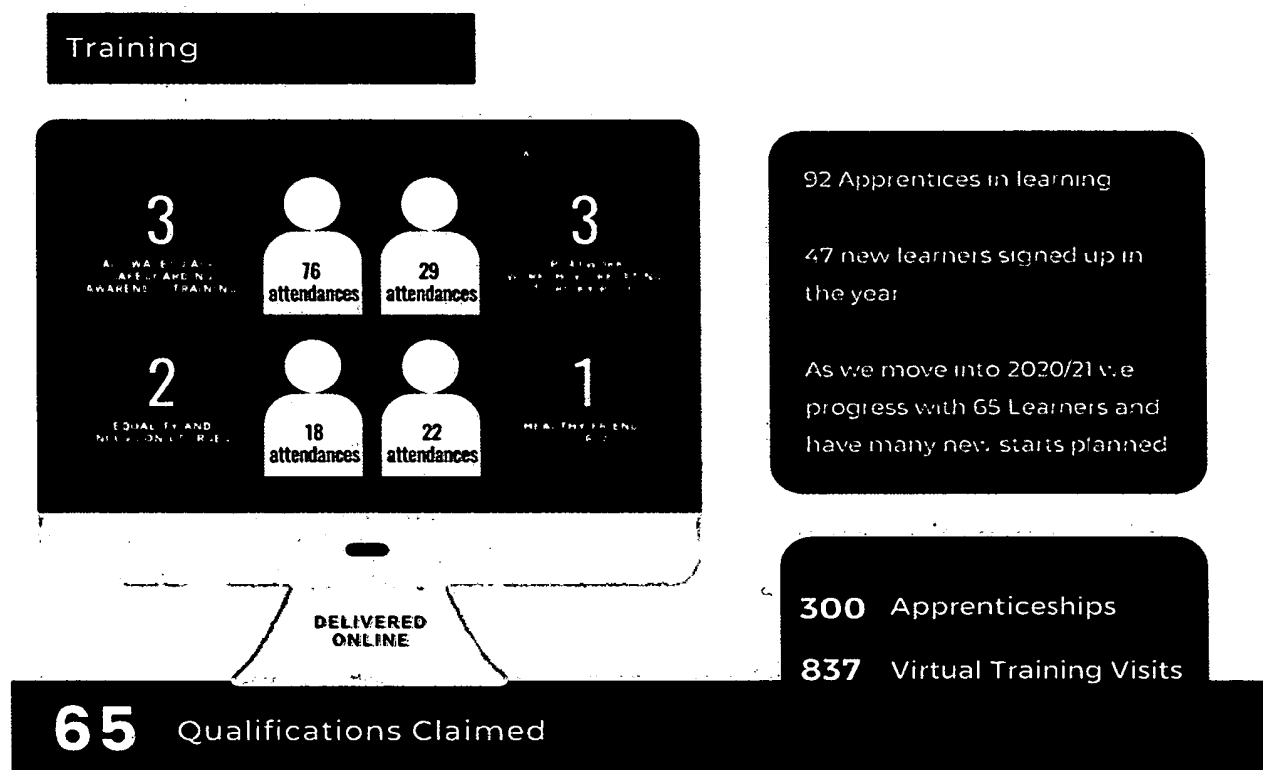
"We have had amazing service from Clybiau and would highly recommend your services."

"The support and advice from Clybiau Plant Cymru throughout the Covid-19 Pandemic has been excellent."

"The past year the support has been phenomenal, they have kept me sane and supported my clubs through the most horrendous and worrying times!"

Training

A strategic goal that encompasses all aspects of **Training** to ensure a qualified, professional Playwork workforce supporting self-directed play to be understood, facilitated and promoted for children and young people. That spans continued professional development to foundation degree level qualifications is based on the understanding that quality training provides a stronger workforce (Playforce).



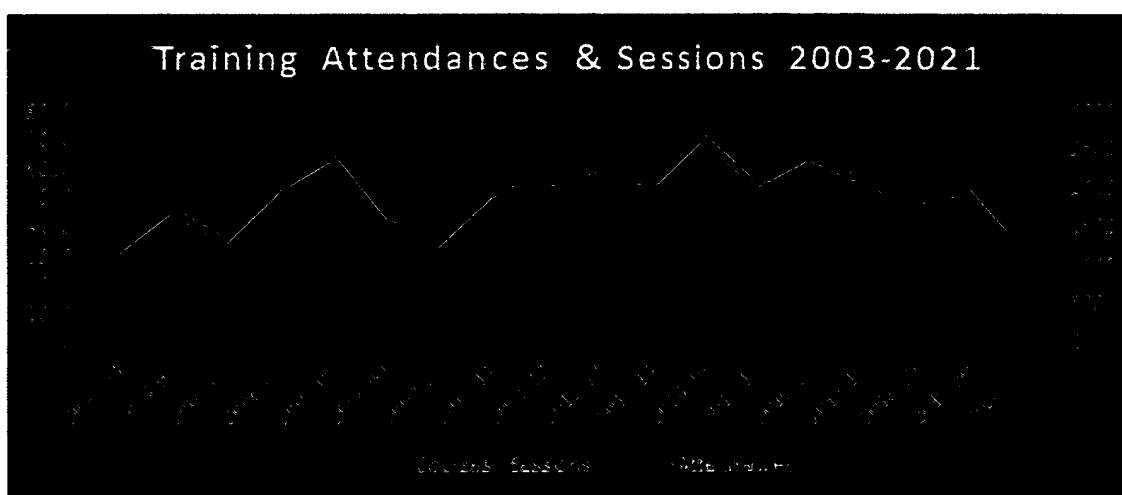
Cynnwys | Content: ★★★★★
Cyflymder | Pace: ★★★★★
Hyfforddiant | Training: ★★★★★
Hyfforddwr | Trainer: ★★★★★

88% will implement what they have learned

91% would recommend our training

In April 2020 the Training Team were faced with the new challenge of having to move delivery to online due to restrictions enforced by the Covid-19 pandemic. At first this was through the use of the educational social media platform Edmodo. However, having monitored the engagement of the training and feedback it was decided that we needed to move to webinars to fully support the Learners. A new scheme of work was created to provide weekly training for all apprentices; much shorter than the full day sessions of old, these 1-hour sessions were planned to make for engaging sessions that were accessible. What we saw was an increase in attendances from 201 in the previous year to 300 this year. This meant that we were able to continue to support the Learners to achieve and develop, despite the national lockdown.

Evaluation demonstrated that learners preferred the new method of learning. We also continued to provide the Learners with excellent individual support to continue to meet their needs. This led to 837 virtual training visits, which supported reviewing development, individual guidance and collections of assessments. What this shows us is that, although there has been a lower number of overall attendances, there have been more courses and sessions.



Considering that the in-club workshops had to be postponed due the Global pandemic it is a testament to the Training Team and their commitment to their Learners and the sector that some many courses have been run.

Apprenticeships

We have grown our apprenticeship provision making more opportunities for the Out of School Childcare sector to have a qualified workforce. We continued to be funded by the Welsh Government **Work Based Learning Programme**, through sub-contracts with Torfaen Training, ACT and Cambrian Training, utilising both Progress for Success Apprenticeship funding and standard apprenticeship funding leading to an increase of Learners; in total this year we worked with **92** learners and **47** new sign ups. As we move into 2020/21 we progress with **65** Learners and have many new starts planned.

Qualifications claimed

The previous year saw many Learners that had over a year left on their programme so qualifications claimed this year have been lower than previous years. However, it is important to note that these Learners who have qualified have achieved their certificates under challenging circumstances, with 65 qualifications claimed.

Courses commissioned

The **Level 3 Awards in Transition to Playwork (From Early Years)** have been delivered in Newport, Conwy, Gwynedd and Anglesey. These have been delivered either on a 1-2-1 basis or through our newly developed scheme of work for online delivery. We have also continued to work closely with Local authorities and other funders to continue, where possible, to offer Training to promote good practice across the sector; utilising Zoom to deliver workshops. We were still able to deliver CPD courses online on the subjects of safeguarding, risky play, equality and inclusion and healthy friends.

We continue to deliver High Quality Training, with our Trainers scoring an average of **4.6 out of 5** for the training delivered and **91%** of learners saying they would recommend Clybiau Plant Cymru Kids' Clubs as a training provider

Continued Professional Development

With the increased level of available training online the whole of Clybiau Plant Cymru Kids' Clubs team has capitalised on these extra opportunities. This year 89 applications to attend training have been received and approved; this sees an increase of 218% on last year's applications. The team has also engaged in 116 internal training sessions, with subjects such as safeguarding and cashflows, supporting them in their roles also planning workshops to support the strategy for the organisation moving forward ensuring that it focusses on the Out of School Childcare Sectors needs post Covid-19.

Qualifications

This year Clybiau Plant Cymru Kids' Clubs have been successful in winning 6 of the 7 tenders that were offered by the Welsh Government and European Funding to deliver the Award in Transition to Playwork (from Early Years). These tenders combined provide us with the funding to deliver training for 1,000 learners across most of Wales. Clybiau Plant Cymru Kids' Clubs have engaged with external partners to work together to achieve the successful tender and delivery taking on Adult Learning Wales and Meynell Water as sub-contractors delivery will commence from April 2021.

Welsh Language

With our strategic Welsh language goal we seek to increase and embed its use, allowing children and families to access play opportunities and childcare in their preferred language, preserving the language for future generations.

Clybiau Plant Cymru Kids' Clubs has continued to take an active role in promoting the Welsh Language and supporting the Welsh Government's target of a million Welsh speakers by 2050 through the Work Welsh project and our ongoing commitment to empowering people to use more Welsh.

As the pandemic happened at the beginning of the financial year, Welsh Government recognised the need for the Out of School Childcare Sector to be supported and therefore the Welsh Language Co-ordinators supported the sector with the evolving guidance. Alongside this support, the Work Welsh team have continued to promote the use of Welsh through the development of resources.

The 'Work Welsh Wednesday' campaign encouraged the use of Welsh during lockdown, and on an ongoing basis within homes/childcare settings. The campaign was primarily publicised on our social media platforms and included 16 engaging **videos** with accompanying vocabulary **posters** and **word searches**.

Additionally, the Welsh Language Officers have developed our existing 'Incidental Welsh' workshop into an interactive webinar which could be delivered online when face-to-face training was not possible. While this webinar was planned to be delivered on three separate occasions to Playworkers, due to issues that Playworkers (and the Sector as a whole) were facing, this webinar was delivered once with 5 Playworkers in attendance. To maximise the reach and support of those who could not attend, the Welsh Language Officers recorded the webinar and this was emailed to the 49 settings who had remained engaged with the project.

Work Welsh Impact

55

Out of School Childcare Settings signed up to the Work Welsh project during 2019/2020, aiming to improve and increase the use of the Welsh Language in their setting.



Unfortunately, the effects of the pandemic have meant that of the 55 settings that originally signed up to the project, there have been challenges with contacting 26 of them.

Of the remaining 29 settings they cited the following:

9

**SETTINGS HAVE
IMPLEMENTED MORE
WELSH**

Of the remaining 29 settings they cited the following:

- 3 settings are planning to implement once they have reopened
- 17 settings plan to implement once they are under less pressure due to Covid-19

55 Out of School Childcare Settings signed up to the Work Welsh project during 2019/2020, aiming to improve and increase the use of the Welsh Language in their setting.

Unfortunately, the effects of the pandemic have meant that of the 55 settings that originally signed up to the project, there have been challenges with contacting 26 of them.

Of the remaining 29 settings they cited the following:

9 settings have implemented **more Welsh**

3 settings are **planning to implement** once they have reopened

17 settings **plan to implement** once they are under less pressure due to Covid-19

Work is also underway to ensure that available pre-recorded webinars on the subjects of Charitable Incorporated Organisation status, Care Inspectorate Wales online, Cashflow and Social Media/Marketing, are also available through the medium of Welsh. Welsh Language Co-ordinators created a library of all existing Welsh resources, bringing them all together into a single portal that will be situated on the National Centre for Learning Welsh (NCfLW) website. All resources we created previously had been made available via social media, YouTube and the members area of our website were subsequently included on a location link document with electronic links to each resource and were cross-referenced to the NCfLW Camau workbooks, giving additional support for learners on the Camau training.

Clybiau Plant Cymru Kids' Clubs created and shared thematic Welsh Language resources on:

- Articles on The United Nations Convention on the Rights of the Child (UNCRC)
- Cheeky Elf Countdown Calendar
- Countdown to Christmas videos

A case study sharing the experience of a Playworker from Llanharan Community Development Project (LCDP) who has benefited from the Welsh language courses and training in order to promote the Work Welsh project, and the newly developed course, was submitted.

The newly developed Camau online course is currently being promoted with settings and learners registering their interest to undertake the course when it is made available in the new Financial Year.

Projects

Connecting and Supporting the Out of School Childcare Community

Our National Lottery Fund, People and Places project, which completed its first year has allowed us to work with the sector on their Governance. Whilst it has not been the first year of the Project that we had originally planned for, the Childcare Business Development Officers, along with other staff from the organisation, through the top up grant, have striven to provide the best support possible to address the most pressing needs of the Out of School Childcare community across Wales.

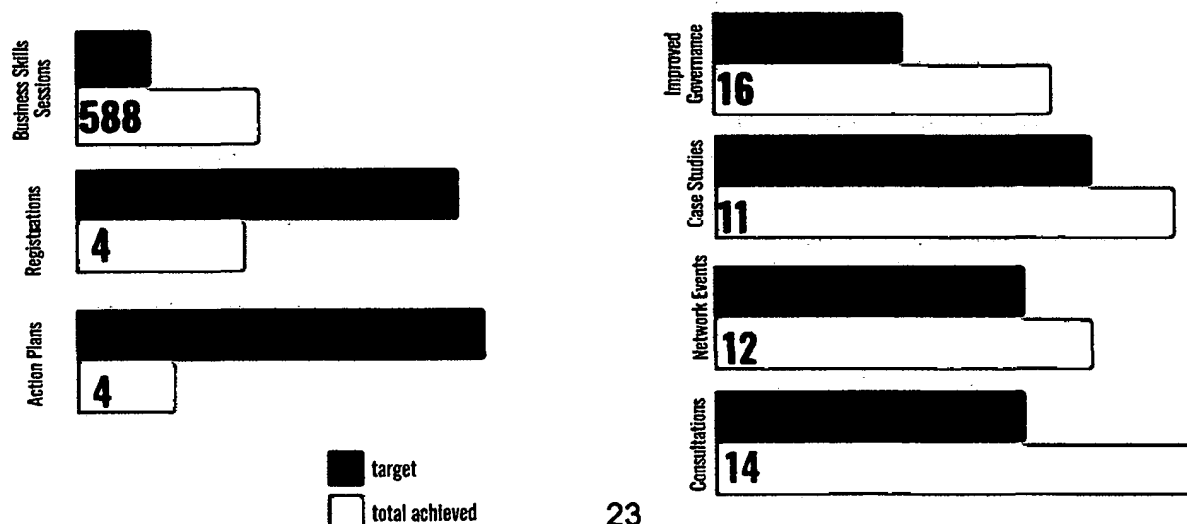
With the project only 3 months old when we went into the first lockdown, the new staff on the project were given a steep learning curve, not only being inducted into the project and learning about both the organisation and the clubs we were supporting, doing this all remotely from home. Meeting the projects aims and objectives to develop and strengthen the sector became even more vital and the support that the sector needed to help them survive the Covid-19 pandemic and our focus changed along with how we delivered it our support.

Our Project funded Childcare Business Development Officers have received enquiries from 31 Out of School Childcare Clubs about their existing governance and ways to improve for the future. Our Childcare Business Development Officers have supported 4 voluntary managed committees to achieve Charitable Incorporated Organisation status with the Charity Commission and a number of other Settings to strengthen their governance, such as through committee member recruitment.

Our key outcomes remain unchanged despite the Pandemic and progress against many of our original targets has still been made.

- Better quality play opportunities and care provision within Out of School Childcare Clubs through upskilling Playworkers and Managers.
- Better access to care and play provision, with Clubs registered with Government initiatives that improve affordability for families
- More sustainable, well governed childcare that will provide continuity of care for children.

Connecting and Supporting the Out of School Childcare Community



Grow Your Own Feast Project

Our project to develop fun, free ideas for children and others to enjoy outdoors, connecting with nature and growing and celebrating sustainable, healthy food has benefitted from the enthusiasm and interests of our staff and Clubs and excellent partnerships we've developed with well-known gardeners and foragers.

Funded by Tesco Centenary Mid, West and South East Wales and chosen through public voting at Tesco stores, our 'Grow Your Own Feast' Project was extended to 31st January 2022 due to the impact of Covid-19 Pandemic.

We were fortunate to be able to use **a range of skills, interests, experiences and enthusiasm from within our own organisation** as we drew a working group together to share ideas and draft a plan of workshops and a resource pack.

We also established great partnerships with growing expert Terry Walton, celebrity organic gardener featuring regularly on BBC Radio 2, Adele Nozedar, published forager and **creative designers** to support the development of a child friendly resource pack, create videos for social media and feature in our quarterly newsletter.

We engaged 9 Clubs to pilot resources following a competition to win dedicated support from our Training Officers along with foraging books and gardening resources to enable Clubs to participate.

We developed a Grow Your Own Feast pack with 39 activity cards, exceeding the planned number as anticipated engagement with Playworkers, children and (older, often shielding) volunteers was difficult during the Pandemic and many Clubs were closed or managing new and changing Covid measures.

Looking forward:

As the project extends over the next financial year, take a look at our:

- social media posts, linking with national and global calendar events.
- sample designed resources on our website for up to 1,546 Clubs to access freely via our website.
- further resources such as foraging videos and events - general safety, wild garlic pesto, recognising elderflowers, recognising berries and Y Bont articles - celebrating and feasts and foraging.
- final Grow Your Own Feast resource pack.

We will also be delivering workshops, organising further sustainable resources for pilot Clubs to continue their growing journey and measuring project impact.

Community Foundation in Wales – Children and Young People's Fund (CFiW – YPF), Tesco Bags of Help, Ray Gravell and Friends Trust and Co-op Local Community Fund

From April workshop delivery through these projects had to be put on hold. Due to the Covid-19 Pandemic many settings, were closed or were not able to receive external visitors for workshop delivery and although we planned to resume face to face workshops from September, local restrictions were enforced across Wales and we faced the same challenges.

We did, however, with the benefit of these funded projects, want to continue to help enhance the quality of Out of School Childcare Clubs, which in the main were open and trying to revive in very difficult circumstances, and children still needed access to fun activities that would improve their physical and mental wellbeing. We piloted a range of remote methods such as creating resources, creating videos and delivering workshop webinars just to Playworkers where possible.

12 bilingual activity cards that focussed on the natural elements of earth, fire, water and air and a den building guide were also developed to provide Playworkers with a bank of ideas to respond to children's play needs/provide enriched quality play opportunities. The activities also aimed to support children to play outdoors and connect with nature, promoting health, wellbeing and environmental awareness as well as mitigating coronavirus risks.

Training Officers also combined **35 STEM activities into a Science Zone pack** through funding from the CFiW - YPF, which is now available to members via our website. The Rhondda Cynon Taf Clubs involved in this project also received printed copies of the Science Zone pack and some science-based resources to continue delivering STEM based activities within their Clubs.

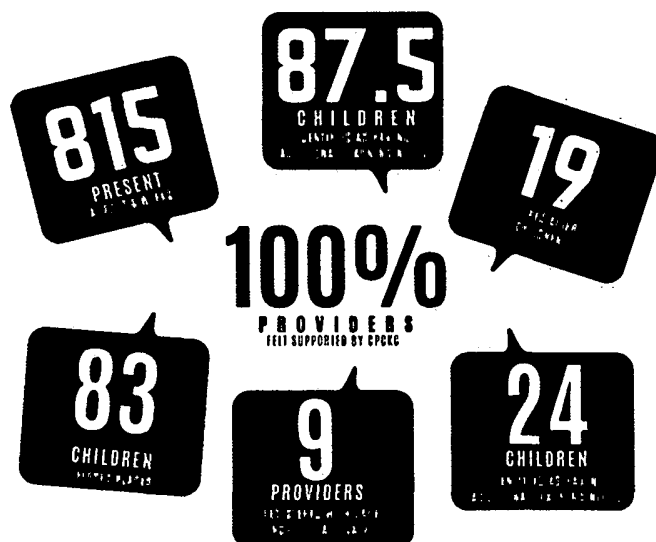
Childcare for Vulnerable Children Scheme, Newport

In July 2020, funding was made available from Welsh Government for Local Authorities to support vulnerable children during the 6-week Summer Holiday. Clybiau Plant Cymru Kids' Clubs, currently funded to support the Out of School Childcare Sector across Newport through the Children and Communities Grant, submitted a proposal to the Local Authority detailing how Care Inspectorate Wales (CIW) registered Childcare Providers within the county could provide funded Childcare Places for vulnerable children aged 5-12 years from July 20th - August 28th.

A total of 10 Settings expressed an interest in involvement, with the funding allocated for the scheme allowing for 44 fully funded Childcare Places per day across 9 of these Settings during the 6-week holiday. A total of 83 children were offered a place for a minimum of 2 weeks across the 6-week holiday period. However, 17 did not attend due to Covid-19 concerns or lack of access to transport.



Smaller scale schemes were also supported by Clybiau Plant Cymru Kids' Clubs in Newport during February half term and the first week of the Easter holiday, focused more on provision of early years places.



Tesco Bags of Help Blaenau Gwent

In December 2020, we had a successful outcome for our Blaenau Gwent Bags of Help 'Play Outdoors, Connect with Nature' application, being awarded £1,000. The application had originally been submitted in March 2019, with the outcome delayed due to a high number of applications to the scheme. The funding is for workshops for Out of School Childcare Clubs to encourage outdoor play. However, due to Covid-19 and related restrictions, the activities will take place in 2021-22.

Finance

This financial year has been very different to previous years. We have seen a decrease in one-off project funding, but we have had an increase in funding from other streams. This increased funding has helped our organisation maintain capacity and our financial performance was encouraging.

Income

Clybiau Plant Cymru Kids' Clubs has continued to receive funding from multiple sources with a detailed breakdown within Note 4 of the Financial Statements. The highest source of income comes from the CWLWM Consortium Grant from the Welsh Government, which contributed towards our core costs. This **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 decreased to £97,054 (2020 : £102,560). This funding helps us to upskill the Out of School Childcare workforce and helps settings to aim for the highest quality by completing qualifications.

Within our budget for 2020/2021 we included a fundraising target of £220,000. Due to other pressures, our focus on submitting funding applications decreased. However, due to additional funding received from Welsh Government we covered the short fall left by this target.

Due to additional income throughout the year, our reserves increased by £134,458. This has meant we could provide the same, if not a better service to Out of School Childcare Settings in Wales.

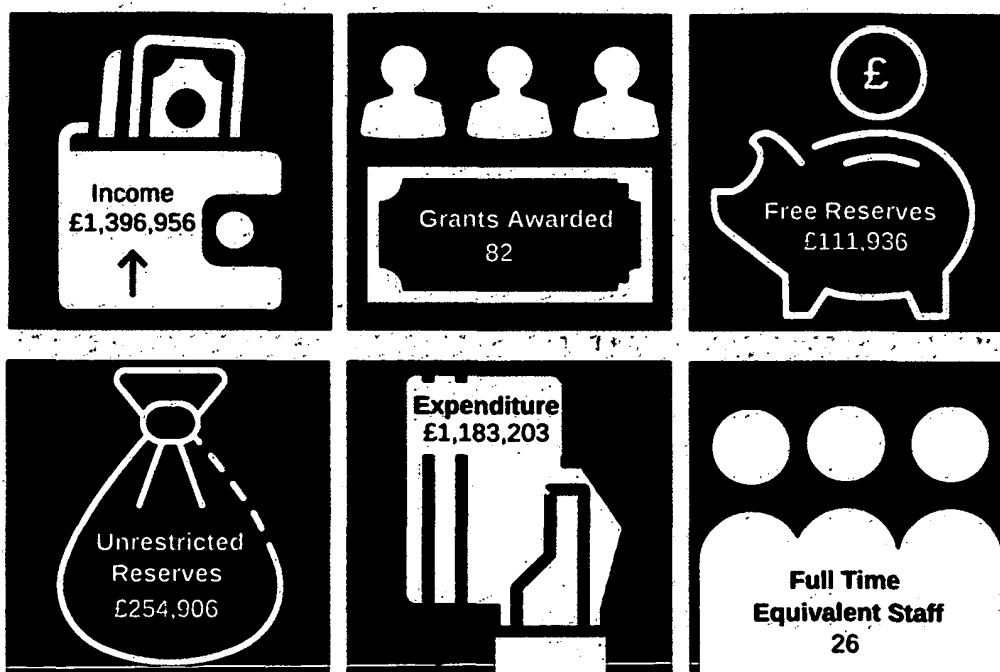
Expenditure

The number of fulltime equivalent staff has increased to 26 (24), this increase is due to increased work pressure and the successful award of additional contracts. This increase in the number of staff is also reflected in the total staff costs expenditure amount (2021: 65%, 2020: 62%).

During this year, we invested in upgrading equipment for staff to be able to work from home efficiently and with ease. We also invested in digitalising some of our process to help reduce printing in the future. The total cost was £81,066 an increase of 30%.

The overall expenditure this year has increased by 5%, however our income increased by 40% so this increase in expenditure was absorbed.

2 counties have provided us with funding to distribute, administer, monitor and evaluate grants to support clubs. This made up 11% of our expenditure with 82 (52) grants being paid through the year via Assisted Places, Extra Hands, Start up and Sustainability grants. Included in these figures is the additional funding we received from Newport City Council for the Vulnerable Children Scheme.



RISKS

As we are dependent 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 – Cwlwm 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

Our reduction in free reserves has resulted in a 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.

Reserves are held as the Charity is reliant on grant funding which in the main is restricted. Our unrestricted reserves allow the Trustees to keep money aside to protect against drops in income or allow it to take advantage of new opportunities.

Our total amount of unrestricted funds total £254,906. Due to an increase in our unrestricted funds, this has allowed us to introduce additional designated funds. These designated funds are: Core budget Contribution (£61,973), Maternity and Sickness Reserve Fund (£10,000) and IT Improvement (£10,000), Membership services (£32,400) and Fixed Assets (£28,597). This leaves £111,936 as the organisation's free reserves.

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.

In October 2018, at the Annual General Meeting, new Articles of Association were adopted by the company, which allowed Trustees to serve on the Board of Trustees for a period of 3 years continuously (previously each Trustee needed to be elected annually), and also for co-opted members to be elected at any time of the year.

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 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. 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)



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, National Training Manager and Administration Manager.

There are 3 regional offices – in Cardiff, Colwyn Bay and Cross Hands. There are 3 Regional Managers who oversee and support development and support staff who work in counties. The National 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

Directors / Trustees:	Brigid Morag Lee Clare Amelia MacOmish Jason Roberts-Jones Ms Amy Baugh Louise Anne Touhig Rachel Morath Elizabeth Jane Davies Delyth Angharad Jones Dorothy Marie Jones Samantha Maitland-Price -Appointed 21 October2020 Janet Owen -Appointed 21 October2020
Company Secretary:	Jane O'Toole
Key management personnel:	
Chief Executive Officer:	Mrs L J O'Toole
Finance Manager:	Mrs L Taylor
Administration Manager:	Mrs Shelley Jenkins
Registered office:	Bridge House, Station Road, Llanishen Cardiff CF14 5UW
Auditors:	Azets Audit Services Chartered Accountants & Statutory Auditors Ty Derw, Lime Tree Court, Cardiff Gate Business Park, Cardiff, CF23 8AB
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:	Darwin Gray Solicitor Hemont House, 10 Churchill Way, Cardiff, CF10 2HE Dolmans Solicitors Capital Tower, Greyfriars Road, Cardiff, CF10 3AG

Statement of Trustees 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: 15-9-2021

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

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the 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 charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- 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 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

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. 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 course of 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 this gives rise to a material misstatement in the financial statements themselves. 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

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, 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 the trustees 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 charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

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 is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. 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 auditors' 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 and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

**Azets Audit Services
Chartered Accountants
Statutory Auditor**

2-11-2021

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

Statement of Financial Activities
(Incorporating Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total funds 2021 £	Total funds 2020 £
Income and endowments from:					
Donations and legacies	3	14,884	-	14,884	19,213
Charitable activities	4	-	1,375,774	1,375,774	965,937
Other trading activities	5	6,255	-	6,255	13,028
Investments	6	43	-	43	352
Total income and endowments		21,182	1,375,774	1,396,956	998,530
Expenditure on:					
Charitable activities	7	-	1,183,203	1,183,203	1,120,491
Total expenditure		-	1,183,203	1,183,203	1,120,491
Net income/(expenditure)	8	21,182	192,571	213,753	(121,961)
Transfers between funds	15,16	113,276	(113,276)	-	-
Net movement in funds		134,458	79,295	213,753	(121,961)
Reconciliation of Funds					
Total funds brought forward	15,16	120,448	15,120	135,568	257,529
Total funds carried forward	17	254,906	94,415	349,321	135,568

The Statement of Financial Activities includes all gains and losses recognised in the year.
All income and expenditure derive from continuing activities.
The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 43 to 63 form part of these financial statements.

Balance Sheet

		2021	2020
	Note	£	£
Fixed assets:			
Tangible assets	11	28,597	25,405
Current assets:			
Stock		8,771	8,890
Debtors	12	22,456	106,774
Cash at bank and in hand		<u>417,864</u>	<u>80,818</u>
		449,091	196,482
Liabilities:			
Creditors: Amounts falling due within one year	13	<u>(108,422)</u>	<u>(81,875)</u>
Net current assets		340,669	114,607
Total assets less current liabilities		369,266	140,012
Creditors: Amounts falling due after more than one year	14	<u>(19,945)</u>	<u>(4,444)</u>
Net assets		349,321	135,568
The funds of the charity:			
Restricted income funds	15	94,415	15,120
Unrestricted income funds	16	<u>254,906</u>	<u>120,448</u>
Total charity funds		349,321	135,568

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 2021, 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 15-9-2021

A Baugh

Chairperson (Amy Baugh)

L Touhig

Trustee (Louise Touhig)

The notes on pages 43 to 63 form part of these financial statements.

Statement of Cash Flows	Note	2021 £	2020 £
Net cash provided by/(used in) operating activities	22	<u>333,975</u>	<u>(25,690)</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments	6	43	352
Purchase of property plant and equipment	11	<u>(16,917)</u>	<u>(10,661)</u>
Net cash used in investing activities		<u>(16,874)</u>	<u>(10,309)</u>
<i>Cash flows from financing activities:</i>			
Loan received	14	<u>19,945</u>	<u>-</u>
Net cash received from financing activities		<u>19,945</u>	<u>-</u>
Change in cash and cash equivalents in the reporting period	22	337,046	(35,999)
Cash and cash equivalents at the beginning of the reporting period	22	80,818	116,817
Cash and cash equivalents at the end of the reporting period	22	<u>417,864</u>	<u>80,818</u>

The notes on pages 43 to 63 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 2019). 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. The principal accounting policies adopted are set out below.

Going concern

The charity reported a net unrestricted inflow of £21,182 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.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

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

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.

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 2021 £	Total 2020 £
Donations	2,634	-	2,634	500
Membership fees	12,250	-	12,250	18,713
	<u>14,884</u>	<u>-</u>	<u>14,884</u>	<u>19,213</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2021 £	Total 2020 £
Grants	-	1,375,774	1,375,774	965,937
	-	1,375,774	1,375,774	965,937
			Restricted Total 2021 £	Restricted Total 2020 £
Grants				
ACT Training			16,134	
Anglesey Commission			5,000	3,000
Anglesey County Council – CACHE L3 Transitional			-	1,310
Anglesey County Council – Out of School Childcare Grant			-	8,060
Bridgend workshops			200	560
Burbo Bank			-	1,840
Cambrian Training Apprenticeships			8,181	-
Children and Young People fund			-	8,016
City and County of Swansea Council			38,622	38,922
Climate Action Boost			15,000	-
Coalfields			-	-311
Conwy County Borough Council – Children and Communities			70,761	71,476
Conwy County Borough Council – Network Event			-	500
Conwy County Borough Council – PLGH			-	2,000
Conwy Transitional			2,180	-
COOP			-	2,967
Early Years Wales – Healthy and Active			-	250
Flintshire training			200	1,660
Gwynedd County Borough Council – Children and Communities			15,000	14,000
Gwynedd County Borough Council – Training			-	6,850
Holiday Hunger			-	25,000
Monmouthshire County Council – Risky Play			(310)	310
Monmouthshire County Council – Welsh Church			-	300
Neath Port Talbot – Training Day			-	1,000
Newport City Council – Additional Learner			300	-
Newport City Council – Additional Learner L3 Trans			-	8,060
Newport City Council – Children and Communities			117,912	114,852
Newport City Council – Contract			-	11,044
Newport City Council – Early Years Training			2,865	1,170
Newport City Council – Vulnerable Children Scheme			55,821	-
People and Places			211,540	30,060
Rhondda Cynon Taf – Children and Communities			-	22,159

4. INCOME FROM CHARITABLE ACTIVITIES (continued)

	Restricted Total 2021 £	Restricted Total 2020 £
Rhondda Cynon Taf – Inset Training	-	375
Rhondda Cynon Taf – Training	360	440
SASS	-	1500
Tesco Bags of Help – Blaenau Gwent	1,000	-
Tesco Bags of Help – Caerphilly	-	1,000
Tesco Bags of Help – Flintshire	-	685
Tesco Bags of Help – Llanelli	-	2,000
Tesco Bags of Help – Milford Haven	-	3,425
Tesco Bags of Help – Tenby/Saundersfoot	-	1,000
Tesco Centenary – SEW	7,500	-
Tesco Centenary – WW	5,000	-
Torfaen Training - Apprenticeships and PFS	72,739	116,088
UKSA	-	9,185
WCVA – 3 rd sector	59,835	-
Welsh Government – CWLWM Consortium Grant	639,934	424,934
Welsh Government – CWLWM Welsh Language Officer	30,000	30,000
Welsh Water	-	250
	1,375,774	965,937

5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2021 £	Total 2020 £
Training	365	365	6,792
Miscellaneous income	<u>5,890</u>	<u>5,890</u>	<u>6,236</u>
	<u>6,255</u>	<u>6,255</u>	<u>13,028</u>

6. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2021 £	Total 2020 £
Bank interest	<u>43</u>	<u>43</u>	<u>352</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2021 Total £	2020 Total £
Training	25,820	-	416,851	-	442,671	436,721
Grants to clubs – see below	-	127,620	172,840	-	300,460	262,234
Development and support given to clubs	6,334	-	427,018	-	433,352	411,643
Auditors remuneration	-	-	-	6,600	6,600	6,600
Trustees expenses	-	-	-	-	-	94
Costs of trustees meetings	-	-	-	120	120	3,199
	<u>32,154</u>	<u>127,620</u>	<u>1,016,709</u>	<u>6,720</u>	<u>1,183,203</u>	<u>1,120,491</u>

	Basis of Allocation	Training	Grants made to clubs	Development and support given to clubs	2021 Total	2020 Total
		£	£	£	£	£
Support costs						
Salaries and national insurance	Time	302,214	125,308	309,585	737,107	657,863
Pensions and health insurance	Time	15,735	6,524	16,119	38,378	40,276
National and regional office running costs	Time	93,275	38,675	95,549	227,499	250,539
Depreciation	Time	<u>5,627</u>	<u>2,333</u>	<u>5,765</u>	<u>13,725</u>	<u>12,248</u>
		<u>416,851</u>	<u>172,840</u>	<u>427,018</u>	<u>1,016,709</u>	<u>960,926</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Restricted £	Total 2021 £	Total 2020 £
Grants payable			
Bridgend County Council	-	-	11,424
Conwy County Borough Council	20,000	20,000	24,796
Neath Port Talbot	-	-	6,800
Newport City Council	107,620	107,620	55,857
	<u>127,620</u>	<u>127,620</u>	<u>98,877</u>

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 119 grants were made (2020: 58), ranging in size from £100 to £15,870 (2020: £166 to £5,000).

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2021 £	2020 £
Depreciation – owned assets	13,725	12,248
Auditors remuneration:		
Audit fees	6,100	6,100
Accountancy fees	500	500
Hire purchase interest	145	310
Operating leases	<u>36,031</u>	<u>56,422</u>

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

	2021 £	2020 £
Wages and salaries	691,834	610,928
Social security costs	45,273	46,935
Pension costs	34,232	37,066
Medical insurance	4,146	3,209
	<u>775,485</u>	<u>698,138</u>

No employee was paid £60,000 or more during the year (2020: Nil).

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

No trustees (2020: 2) were reimbursed travel and subsistence expenses for attending meetings amounting to £nil (2020: £94).

Key management personnel

The total benefits paid to key management personnel during the year were £124,532 (2020: £113,596).

10. STAFF NUMBERS

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

	2021	2020
	No	No
Managers	7	7
Development officers	6	6
Training officers	8	7
Administrators	7	7
	<u>28</u>	<u>27</u>

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

	2021	2020
	No	No
Managers	7	7
Development officers	6	6
Training officers	7	6
Administrators	6	5
	<u>26</u>	<u>24</u>

11. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2020	7,926	53,483	61,409
Additions	-	16,917	16,917
At 31 March 2021	<u>7,926</u>	<u>70,400</u>	<u>78,326</u>
Depreciation			
At 1 April 2020	7,926	28,078	36,004
Charge for year	-	13,725	13,725
At 31 March 2021	<u>7,926</u>	<u>41,803</u>	<u>49,729</u>
Net book value			
At 31 March 2021	<u>-</u>	<u>28,597</u>	<u>28,597</u>
At 31 March 2020	<u>-</u>	<u>25,405</u>	<u>25,405</u>

Included in computer equipment are assets on hire purchase with a net book value of £12,175 (2020: £18,898).

12. DEBTORS

	2021 £	2020 £
Amounts due within one year:		
Trade debtors	9,453	91,925
Other debtors	1,937	3,005
Prepayments and accrued income	11,066	11,844
	<u>22,456</u>	<u>106,774</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade creditors	59,878	27,740
Other creditors	11,992	23,856
Social security and other taxes	15,355	13,600
Deferred income	-	2,657
Accrued expenses	21,197	14,022
	<u>108,422</u>	<u>81,875</u>

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

	2021 £	2020 £
The movement in deferred income can be seen below:		
Balance brought forward	2,657	12,938
Income received	9,958	15,224
Income released	(12,615)	(25,505)
Balance carried forward	<u>-</u>	<u>2,657</u>

14. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2021 £	2020 £
Hire purchase	-	4,444
Loan	19,945	
	<u>19,945</u>	<u>4,444</u>

The amounts due can be seen to be split over the following periods:

	2021 £	2020 £
Due < 1 year	-	8,761
Due between 2-5 years	19,945	4,444
	<u>19,945</u>	<u>13,205</u>

15. RESTRICTED FUNDS

	Sub- Note	Balance as at 1 April 2020 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2021 £
ACT Training	8	(143)	16,134	(16,662)	98	(572)
Anglesey County Council – OSG	4	-	5,000	(5,000)	-	-
Anglesey County Council – Training	4	5,945	-	(5,945)	-	-
Bridgend – Training	4	-	200	(327)	127	-
Cambrian Training Apprenticeships	8	(684)	8,181	(10,193)	-	(2,696)
Children and Young Peoples Fund	4	2,798	-	(2,798)	-	-
Climate Action Boost	10	-	15,000	(12,187)	-	2,813
Conwy County Borough Council	2,4,5	-	70,761	(70,761)	-	-
Conwy County Borough Council – Additional Transitional	5	-	2,180	(1,626)	-	554
Conwy County Borough Council – PLGH	8	1,244	-	(1,244)	-	-
Co-op	10	2,172	-	(2,172)	-	-
Cwlwm	9	-	639,934	(525,845)	(114,089)	-
Early Years Wales – Healthy and Active	10	237	-	-	-	237
Flintshire Training	4	840	200	(200)	-	840
Gwynedd County Borough Council	4	-	15,000	(15,000)	-	-
Gwynedd County Borough Council – Transitional	4	4,936	-	(4,936)	-	-
Monmouthshire County Council – Risky Play	4	211	(310)	-	99	-
Monmouthshire County Council – Welsh Church	10	13	-	(18)	5	-
Neath Port Talbot Training Day	4	776	-	(12)	-	764
Newport City Council	4,5,10	-	117,912	(117,829)	-	83
Newport City Council – Additional L3 Trans Learner	4	-	300	(300)	-	-
Newport City Council – Early Years	4	-	2,865	(3,594)	-	(729)
Newport City Council – Early Years Training	4	696	-	(711)	15	-
Newport City Council – Training	4	10,923	-	(7,534)	-	3,389
Newport City Council – Vulnerable Children	10	-	55,821	(55,821)	-	-
People and places	1	153	211,540	(178,193)	-	33,500
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	-	-	(218)	-	(218)
PFS Lot 2 – Ceredigion	8	-	-	(218)	-	(218)
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	-	-	(218)	-	(218)
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	-	-	(218)	-	(218)
PFS Lot 5 – EW Flint, Wrex	8	-	-	(218)	-	(218)
PFS Lot 7 – EW VOG, Car, New, Mon	8	-	-	(218)	-	(218)
PFS NW	8	(37)	10,049	(10,655)	-	(643)
PFS SEW	8	(1,701)	11,913	(10,936)	-	(724)
PFS WW	8	39	3,499	(4,090)	-	(552)
Ray Gravell	10	844	-	(844)	-	-
Rhondda Cynon Taf – Additional Risky Play	10	-	200	(216)	16	-
Rhondda Cynon Taf – Risky Play	10	-	160	(160)	-	-
Swansea	3	-	38,622	(38,622)	-	-
Tesco Bags of Help – Blaenau Gwent	10	-	1,000	(291)	-	709
Tesco Bags of Help – Llanelli	10	1,292	-	(1,292)	-	-
Tesco Bags of Help – Tenby/Saundersfoot	10	336	-	(336)	-	-

15. RESTRICTED FUNDS (continued)

	Sub- Note	Balance as at 1 April 2020	Income	Expenditure	Transfers	Balance as at 31 March 2021
		£	£	£	£	£
Tesco Centenary – SEW	10	(63)	7,500	(6,698)	-	739
Tesco Centenary – WW	10	(86)	5,000	(2,898)	-	2,016
Torfaen Training - Apprenticeships and PFS	4,8	(15,772)	47,278	(35,950)	453	(3,991)
WCVA – 3 rd Sector	10	-	59,835	-	-	59,835
Welsh Language Officer	1	-	30,000	(30,000)	-	-
Welsh Water	10	151	-	-	-	151
		<u>15,120</u>	<u>1,375,774</u>	<u>(1,183,203)</u>	<u>(113,276)</u>	<u>94,415</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 Children and Communities 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 Apprenticeships

A work based learning project training participants in CACHE level 2,3 & 5 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)

<i>Previous year</i>	Sub-Note	Balance as at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2020 £
ACT NW	8	-	-	(98)	-	(98)
ACT SEW	8	-	-	(45)	-	(45)
Anglesey County Council – Childcare Providers	3	-	-	(1,301)	1,301	-
Anglesey County Council – CACHE L3 Transitional	4	3,492	1,310	(3,719)	(1,083)	-
Anglesey County Council – Commission	1	-	3,000	(3,000)	-	-
Anglesey County Council – Training	4	-	8,060	(2,115)	-	5,945
Apprenticeships 2016-17 Displaced	8	-	(128)	(57)	185	-
Apprenticeships 2016-17 WW	8	-	(4,036)	(1,391)	5,427	-
Apprenticeships 2017-18 NW	8	(1,444)	892	(3,694)	4,246	-
Apprenticeships 2017-18 SEW	8	4,202	8,447	(9,191)	(336)	3,122
Apprenticeships 2017-18 WW	8	1,308	1,229	(4,988)	2,451	-
Apprenticeships 2018/19 L2 SEW	8	(3,854)	5,998	(10,308)	8,164	-
Apprenticeships 2018/19 L2 SEW	8	(1,684)	11,605	(14,459)	-	(4,538)
Apprenticeships 2018/19 L3 SEW	8	(4,790)	14,108	(14,138)	-	(4,820)
Apprenticeships 2018/19 L3 SEW	8	(3,463)	18,784	(23,202)	-	(7,881)
Apprenticeships 2018/19 L4 and L5 SEW	8	(2,426)	10,503	(9,803)	-	(1,726)
Apprenticeships 2018/19 NW	8	(2,876)	10,261	(13,218)	-	(5,833)
Apprenticeships 2018/19 WW	8	(413)	12,346	(13,083)	-	(1,150)
Apprenticeships 2019/20 L5 Staff	8	-	13,444	(6,390)	-	7,054
Bridgend Workshops	4	-	560	(560)	-	-
Burbo Bank	10	2,564	1,840	(4,512)	108	-
Cambrian PFS SEW	8	-	-	(684)	-	(684)
Cardiff Training	4	2,183	-	(2,183)	-	-
Children and Young Peoples Fund	4	-	8,016	(5,218)	-	2,798
Coalfields	10	4,744	(311)	(4,433)	-	-
Conwy County Borough Council – Grants	2,5	-	20,000	(19,995)	(5)	-
Conwy County Borough Council – Children and Communities	3	-	43,852	(44,192)	340	-
Conwy County Borough Council – Network Event	10	-	500	(500)	-	-
Conwy County Borough Council – PLGH	8	-	2,000	(756)	-	1,244
Conwy County Borough Council – Training 2018/19	8	977	7,624	(8,773)	172	-
Co-op	10	-	2,967	(795)	-	2,172
Welsh Government – CWLWM Consortium Grant	9	141,629	424,934	(521,563)	(45,000)	-
Early Years Wales – Healthy and Active	10	-	250	(13)	-	237
Ernest Cook Trust	10	633	-	(1,320)	687	-
Flintshire Training	-	-	1,660	(820)	-	840
Gwynedd County Borough Council – Children and Communities	3	-	14,000	(14,408)	408	-
Gwynedd County Borough Council – Training	4	4,580	-	(4,580)	-	-
Gwynedd County Borough Council – Transitional	4	-	6,850	(1,914)	-	4,936
Gwynt Y Mor	10	3,115	-	(3,115)	-	-
Holiday Hunger	5	-	25,000	(25,000)	-	-
Merthyr Tydfil CBC – StoryTelling	4	594	-	(594)	-	-
Merthyr Tydfil CBC – Training	4	5,230	-	(5,230)	-	-
Monmouthshire County Council – Risky Play	4	-	310	(99)	-	211
Monmouthshire County Council – Welsh Church	10	-	300	(287)	-	13

15. RESTRICTED FUNDS (continued)

<i>Previous year</i>	Sub-Note	Balance as at 1 April 2019 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2020 £
Neath Port Talbot Training day	4	-	1,000	(224)	-	776
Newport City Council – Early Years Training	4	-	1,170	(474)	-	696
Newport City Council – Children and Communities - Grants	2,5	-	64,000	(64,000)	-	-
Newport City Council – Children and Communities	3	-	46,432	(46,432)	-	-
Newport City Council – Training	4	19,585	4,420	(13,082)	-	10,923
Newport City Council – Transitional	4	-	8,060	(8,060)	-	-
Newport City Council – Contract	1	-	11,044	(11,044)	-	-
Oakdale Trust	10	659	-	(659)	-	-
People and places	1	-	30,060	(29,907)	-	153
PFS NW	8	-	4,824	(4,861)	-	(37)
PFS SEW	8	-	6,229	(7,930)	-	(1,701)
PFS WW	8	-	1,582	(1,543)	-	39
Ray Gravell	10	2,493	-	(1,649)	-	844
Rhondda Cynon Taf	3	-	22,159	(22,159)	-	-
Rhondda Cynon Taf – Inset Training	4	-	375	(375)	-	-
Rhondda Cynon Taf – Children and Communities Training	4	3,099	440	(3,539)	-	-
Santander	10	3,545	-	(3,545)	-	-
SASS	1	-	1,500	(1,500)	-	-
Swansea	3	-	38,922	(38,922)	-	-
Tesco Bags of Help – Caerphilly	10	2,190	1,000	(3,190)	-	-
Tesco Bags of Help – Conwy	10	995	-	(995)	-	-
Tesco Bags of Help – Flintshire	10	1,218	685	(2,398)	495	-
Tesco Bags of Help – Haverfordwest	10	-	-	(1,222)	1,222	-
Tesco Bags of Help – Llanelli	10	-	2,000	(708)	-	1,292
Tesco Bags of Help – Milford Haven	10	-	3,425	(3,632)	207	-
Tesco Bags of Help – Pembrokeshire	10	731	-	-	(731)	-
Tesco Bags of Help – Tenby/Saundersfoot	10	-	1,000	(664)	-	336
Tesco Centenary – SEW	10	-	-	(63)	-	(63)
Tesco Centenary – SEW	10	-	-	(86)	-	(86)
UKSA	10	-	9,185	(9,185)	-	-
Welsh Language Officer	1	-	30,000	(30,000)	-	-
Welsh Water	10	-	250	(99)	-	151
		<u>188,816</u>	<u>965,937</u>	<u>(1,117,891)</u>	<u>(21,742)</u>	<u>15,120</u>

16. UNRESTRICTED FUNDS

	Balance at 1 April 2020	Income	Expenditure	Transfers	Balance at 31 March 2021
	£	£	£	£	£
Designated Funds					
Budget Contribution	47,396	-	-	14,577	61,973
Maternity and Sickness Reserve Fund	10,000	-	-	-	10,000
IT Improvement Fund	10,000	-	-	-	10,000
Membership Services	-	-	-	32,400	32,400
Fixed assets	-	-	-	28,597	28,597
	67,396	-	-	75,574	142,970
General Funds	53,052	21,182	-	37,702	111,936
	120,448	21,182	-	113,276	254,906

The **Budget Contribution Fund** represents money from the general reserve set aside to finance unrestricted expenditure in 2021-22.

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 2021-22.

The **IT Improvement Fund** represents monies set aside for future IT projects.

The **Membership Services** fund represents monies set aside to provide free memberships in 2021-22.

The **Fixed assets** fund represents to the net book value of the charity's unrestricted fixed assets.

Previous year

	Balance at 1 April 2019	Income	Expenditure	Transfers	Balance at 31 March 2020
	£	£	£	£	£
Designated Funds					
Budget Contribution	-	-	-	47,396	47,396
Maternity and Sickness Reserve Fund	-	-	-	10,000	10,000
IT Improvement Fund	-	-	-	10,000	10,000
	-	-	-	67,396	67,396
General Funds	68,713	32,593	(2,600)	(45,654)	53,052
	68,713	32,593	(2,600)	21,742	120,448

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances as at 31 March 2021 are represented by:				
Tangible Fixed Assets	-	28,597	-	28,597
Current Assets	240,303	114,373	94,415	449,091
Current Liabilities	(128,367)	-	-	(128,367)
	<u>111,936</u>	<u>142,970</u>	<u>94,415</u>	<u>349,321</u>

Previous year

	Unrestricted Funds £	Restricted Funds £	Total funds £
Fund balances as at 31 March 2020 are represented by:			
Tangible Fixed Assets	25,405	-	25,405
Current Assets	181,362	15,120	196,482
Current Liabilities	(81,875)	-	(81,875)
Long term liabilities	(4,444)	-	(4,444)
	<u>120,448</u>	<u>15,120</u>	<u>135,568</u>

18. FINANCIAL COMMITMENTS

At 31 March 2021, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2021 £	2020 £
Expiring within one year	25,900	36,031
Expiring between two and five years inclusive	9,180	35,080
	<u>35,080</u>	<u>71,111</u>

19. RELATED PARTY TRANSACTIONS

The clubs of which J Jones (2020: J Jones) (trustee in recent years) are involved in running, received grants from the charity totalling £nil during the year (2020: £2,000). There were no outstanding balances at the year-end (2020: Nil).

20. SHARE CAPITAL

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

21. 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 £34,232 (2020: £37,066). Contributions outstanding at the year end amounted to £5,779 (2020: £5,089).

22. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2021 £	2020 £
Net income/ (expenditure) for the reporting period	213,753	(121,961)
<i>Adjustments for:</i>		
Depreciation charges	13,725	12,248
Dividends, interest and rents from investments	(43)	(352)
Decrease in stocks	119	2,387
(Increase)/decrease in debtors	84,318	90,664
Increase/(decrease) in creditors	22,103	(8,676)
Net cash provided by/(used in) operating activities	333,975	(25,690)

Analysis of Cash and Cash Equivalents

Cash in hand	417,864	80,818
Total Cash and Cash Equivalents	417,864	80,818

Analysis of Net Debt

	At 1 April 2020 £	Cash-flows £	As at 31 March 2021 £
Cash	80,818	337,046	417,864
Loans falling due after more than one year	-	(19,945)	(19,945)
	-	317,101	397,919

23. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2020 £
Income and endowments from:			
Donations and legacies	19,213	-	19,213
Charitable activities	-	965,937	965,937
Other trading activities	13,028	-	13,028
Investments	352	-	352
Total income and endowments	32,593	965,937	998,530
Expenditure on:			
Charitable activities	2,600	1,117,891	1,120,491
Total expenditure	2,600	1,117,891	1,120,491
Net income/(expenditure)	29,993	(151,954)	(121,961)
Transfers between funds	21,742	(21,742)	-
Net movement in funds	51,735	173,696	(121,961)
Reconciliation of Funds			
Total funds brought forward	68,713	188,816	257,529
Total funds carried forward	120,448	15,120	135,568