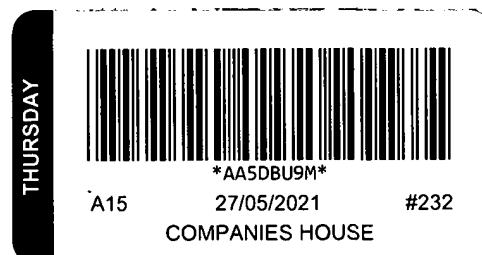


Registered number
09164491

CAMAU CYNTAF I DDYSGU CBC

Unaudited Filleted Accounts

31 August 2020



CAMAU CYNTAF I DDYSGU CBC**Registered number:** 09164491**Balance Sheet****as at 31 August 2020**

	Notes	2020 £	2019 £
Fixed assets			
Intangible assets	4	-	-
Tangible assets	5	220,000	225,609
Investments	6	-	-
		<u>220,000</u>	<u>225,609</u>
Current assets			
Stocks		-	-
Debtors	7	15,327	30,034
Investments held as current assets	8	-	-
Cash at bank and in hand		<u>166,616</u>	<u>152,509</u>
		181,943	182,543
Creditors: amounts falling due within one year	9	(106,005)	(125,440)
Net current assets		<u>75,938</u>	<u>57,103</u>
Total assets less current liabilities		<u>295,938</u>	<u>282,712</u>
Creditors: amounts falling due after more than one year	10	-	(3,291)
Provisions for liabilities		-	-
Net assets		<u>295,938</u>	<u>279,421</u>
Capital and reserves			
Called up share capital		-	-
Share premium		-	-
Revaluation reserve	13	-	-
Profit and loss account		295,938	279,421
Shareholders' funds		<u>295,938</u>	<u>279,421</u>

The directors are satisfied that the company is entitled to exemption from the requirement to obtain an audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit in accordance with section 476 of the Act.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of accounts.

CAMAU CYNTAF I DDYSGU CBC

Registered number: 09164491

Balance Sheet

as at 31 August 2020

The accounts have been prepared and delivered in accordance with the special provisions applicable to companies subject to the small companies regime. The profit and loss account has not been delivered to the Registrar of Companies.



Rhiannon Murray

Director

Approved by the board on 10 May 2021

CAMAU CYNTAF I DDYSGU CBC

Notes to the Accounts

for the year ended 31 August 2020

1 Accounting policies

Basis of preparation

The accounts have been prepared under the historical cost convention and in accordance with FRS 102, The Financial Reporting Standard applicable in the UK and Republic of Ireland (as applied to small entities by section 1A of the standard).

Turnover

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from the sale of goods and from the rendering of services. Turnover from the sale of goods is recognised when the significant risks and rewards of ownership of the goods have transferred to the buyer. Turnover from the rendering of services is recognised by reference to the stage of completion of the contract. The stage of completion of a contract is measured by comparing the costs incurred for work performed to date to the total estimated contract costs.

Turnover is measured at the fair value of the consideration received or receivable, net of discounts and value added taxes. Turnover includes revenue earned from services rendered and grants received.

Intangible fixed assets

Intangible fixed assets are measured at cost less accumulative amortisation and any accumulative impairment losses.

Tangible fixed assets

Tangible fixed assets are measured at cost less accumulative depreciation and any accumulative impairment losses. Depreciation is provided on all tangible fixed assets, other than freehold land, at rates calculated to write off the cost, less estimated residual value, of each asset evenly over its expected useful life, as follows:

Freehold buildings	over 20 years
Leasehold land and buildings	over the lease term
Motor vehicles	over 5 years
Fixtures, fittings, tools and equipment	over 5 years

Investments

Investments in subsidiaries, associates and joint ventures are measured at cost less any accumulated impairment losses. Listed investments are measured at fair value. Unlisted investments are measured at fair value unless the value cannot be measured reliably, in which case they are measured at cost less any accumulated impairment losses. Changes in fair value are included in the profit and loss account.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost is determined using the first in first out method. The carrying amount of stock sold is recognised as an expense in the period in which the related revenue is recognised.

Debtors

CAMAU CYNTAF I DDYSGU CBC

Notes to the Accounts

for the year ended 31 August 2020

Short term debtors are measured at transaction price (which is usually the invoice price), less any impairment losses for bad and doubtful debts. Loans and other financial assets are initially recognised at transaction price including any transaction costs and subsequently measured at amortised cost determined using the effective interest method, less any impairment losses for bad and doubtful debts.

Creditors

Short term creditors are measured at transaction price (which is usually the invoice price). Loans and other financial liabilities are initially recognised at transaction price net of any transaction costs and subsequently measured at amortised cost determined using the effective interest method.

CAMAU CYNTAF I DDYSGU CBC

Notes to the Accounts

for the year ended 31 August 2020

Taxation

A current tax liability is recognised for the tax payable on the taxable profit of the current and past periods. A current tax asset is recognised in respect of a tax loss that can be carried back to recover tax paid in a previous period. Deferred tax is recognised in respect of all timing differences between the recognition of income and expenses in the financial statements and their inclusion in tax assessments. Unrelieved tax losses and other deferred tax assets are recognised only to the extent that it is probable that they will be recovered against the reversal of deferred tax liabilities or other future taxable profits. Deferred tax is measured using the tax rates and laws that have been enacted or substantively enacted by the reporting date and that are expected to apply to the reversal of the timing difference, except for revalued land and investment property where the tax rate that applies to the sale of the asset is used. Current and deferred tax assets and liabilities are not discounted.

Provisions

Provisions (ie liabilities of uncertain timing or amount) are recognised when there is an obligation at the reporting date as a result of a past event, it is probable that economic benefit will be transferred to settle the obligation and the amount of the obligation can be estimated reliably.

Foreign currency translation

Transactions in foreign currencies are initially recognised at the rate of exchange ruling at the date of the transaction. At the end of each reporting period foreign currency monetary items are translated at the closing rate of exchange. Non-monetary items that are measured at historical cost are translated at the rate ruling at the date of the transaction. All differences are charged to profit or loss.

Leased assets

A lease is classified as a finance lease if it transfers substantially all the risks and rewards incidental to ownership. All other leases are classified as operating leases. The rights of use and obligations under finance leases are initially recognised as assets and liabilities at amounts equal to the fair value of the leased assets or, if lower, the present value of the minimum lease payments. Minimum lease payments are apportioned between the finance charge and the reduction in the outstanding liability using the effective interest rate method. The finance charge is allocated to each period during the lease so as to produce a constant periodic rate of interest on the remaining balance of the liability. Leased assets are depreciated in accordance with the company's policy for tangible fixed assets. If there is no reasonable certainty that ownership will be obtained at the end of the lease term, the asset is depreciated over the lower of the lease term and its useful life. Operating lease payments are recognised as an expense on a straight line basis over the lease term.

Pensions

Contributions to defined contribution plans are expensed in the period to which they relate.

2 Exceptional items

2020

£

2019

£

CAMAU CYNTAF I DDYSGU CBC
Notes to the Accounts
for the year ended 31 August 2020

	<u> </u>	<u> </u>
	-	-
3 Employees	2020	2019
	Number	Number
Average number of persons employed by the company	<u> </u>	<u> </u>
	-	-
4 Intangible fixed assets		£
Goodwill:		
Cost		
At 1 September 2019		-
Additions		-
Disposals		<u> </u>
At 31 August 2020		<u> </u>
		-
Amortisation		
At 1 September 2019		-
Provided during the year		-
On disposals		<u> </u>
At 31 August 2020		<u> </u>
		-
Net book value		
At 31 August 2020		<u> </u>
		-
At 31 August 2019		<u> </u>
		-

Goodwill is being written off in equal annual instalments over its estimated economic life of 5 years.

5 Tangible fixed assets				
	Land and	Plant and	Motor	
	buildings	machinery	vehicles	Total
	£	etc	£	£
Cost		£		
At 1 September 2019	201,363	54,480	6,804	262,647
Additions	-	3,526	12,613	16,139
Surplus on revaluation	-	-	-	-
Disposals	<u> </u>	<u> </u>	<u> </u>	<u> </u>
At 31 August 2020	<u> </u>	<u> </u>	<u> </u>	<u> </u>
	201,363	58,006	12,613	271,982
Depreciation				
At 1 September 2019	22,266	10,236	4,536	37,038
Charge for the year	11,133	5,824	2,523	19,480
Surplus on revaluation	-	-	-	-

CAMAU CYNTAF I DDYSGU CBC**Notes to the Accounts****for the year ended 31 August 2020**

On disposals	<u>-</u>	<u>-</u>	<u>(4,536)</u>	<u>(4,536)</u>
At 31 August 2020	<u>33,399</u>	<u>16,060</u>	<u>2,523</u>	<u>51,982</u>
Net book value				
At 31 August 2020	<u>167,964</u>	<u>41,946</u>	<u>10,090</u>	<u>220,000</u>
At 31 August 2019	<u>179,097</u>	<u>44,244</u>	<u>2,268</u>	<u>225,609</u>

Freehold land and buildings:	2020	2019
	£	£
Historical cost	-	-
Cumulative depreciation based on historical cost	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>

[For revalued assets, state the years in which the assets were valued and their values. For assets revalued during the reporting period, state the names of the persons who revalued them or particulars of their qualifications for doing so and the bases of valuation used by them.]

CAMAU CYNTAF I DDYSGU CBC
Notes to the Accounts
for the year ended 31 August 2020

6 Investments

	Investments in subsidiary undertakings	Other investments	Total
	£	£	£
Cost			
At 1 September 2019	-	-	-
Additions	-	-	-
Revaluation	-	-	-
Disposals	-	-	-
At 31 August 2020	-	-	-
Historical cost			
At 1 September 2019	-	-	-
At 31 August 2020	-	-	-

[For revalued investments, see FRS 102 paragraphs 1AC.15, 1AC.22 and 1AC.23 for disclosures]

7 Debtors

	2020	2019
	£	£
Trade debtors	-	9,580
Amounts owed by group undertakings and undertakings in which the company has a participating interest	-	-
Deferred tax asset	-	-
Other debtors	15,327	20,454
	<u>15,327</u>	<u>30,034</u>
Amounts due after more than one year included above	-	-

8 Investments held as current assets

	2020	2019
	£	£
Fair value		
Listed investments	-	-
Unlisted investments	-	-
	<u>-</u>	<u>-</u>
Increase/(decrease) in fair value included in the profit and loss account for the financial year		
Listed investments	-	-
Unlisted investments	-	-
	<u>-</u>	<u>-</u>

[For revalued investments, see FRS 102 paragraphs 1AC.22 and 1AC.23 for disclosures]

CAMAU CYNTAF I DDYSGU CBC**Notes to the Accounts****for the year ended 31 August 2020**

9 Creditors: amounts falling due within one year	2020	2019
	£	£
Amounts due to related charities	90,381	89,834
Non-equity preference shares	-	-
Bank loans and overdrafts	-	-
Obligations under finance lease and hire purchase contracts	-	-
Trade creditors	-	2,332
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Taxation and social security costs	3,381	32,547
Other creditors	<u>12,243</u>	<u>727</u>
	<u>106,005</u>	<u>125,440</u>

10 Creditors: amounts falling due after one year	2020	2019
	£	£
Non-equity preference shares	-	-
Bank loans	-	-
Obligations under finance lease and hire purchase contracts	-	3,291
Trade creditors	-	-
Amounts owed to group undertakings and undertakings in which the company has a participating interest	-	-
Other creditors	<u>-</u>	<u>-</u>
	<u>-</u>	<u>3,291</u>

11 Company limited by guarantee

The company is limited by guarantee there are no share holders. The liability of the members upon winding up is limited to £1

12 Loans	2020	2019
	£	£
Creditors include:		
Amounts payable otherwise than by instalment falling due for payment after more than five years	-	-
Instalments falling due for payment after more than five years	<u>-</u>	<u>-</u>
	<u>-</u>	<u>-</u>
Secured bank loans	<u>-</u>	<u>-</u>

[Give an indication of the nature and form of the security for the bank loans]

13 Revaluation reserve	2020	2019
	£	£

CAMAU CYNTAF I DDYSGU CBC**Notes to the Accounts****for the year ended 31 August 2020**

At 1 September 2019	-	-
Gain on revaluation of land and buildings	-	-
Deferred taxation arising on the revaluation of land and buildings	-	-
	<hr/>	<hr/>
At 31 August 2020	-	-

14 Events after the reporting date

15 Capital commitments	2020	2019
	£	£
Amounts contracted for but not provided in the accounts	<hr/> -	<hr/> -

16 Pension commitments

17 Other financial commitments	2020	2019
	£	£
Total future minimum payments under non-cancellable operating leases	<hr/> -	<hr/> -

18 Contingent liabilities**19 Off-balance sheet arrangements****20 Loans to directors**

Description and conditions	B/fwd £	Paid £	Repaid £	C/fwd £
C Broom				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-

CAMAU CYNTAF I DDYSGU CBC

Notes to the Accounts

for the year ended 31 August 2020

S M Jones				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
R M Murry				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
L M Thomas				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 5]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 6]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 7]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 8]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
[Director 9]				
[Loan 1]	-	-	-	-
[Loan 2]	-	-	-	-
	-	-	-	-

21 Guarantees made by the company on behalf of directors

Main terms	Maximum liability £	Amount paid and incurred £
C Broom		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
S M Jones		
[Guarantee 1]	-	-
[Guarantee 2]	-	-
R M Murry		
[Guarantee 1]	-	-
[Guarantee 2]	-	-

CAMAU CYNTAF I DDYSGU CBC

Notes to the Accounts

for the year ended 31 August 2020

L M Thomas

[Guarantee 1]

[Guarantee 2]

- -

- -

[Director 5]

[Guarantee 1]

[Guarantee 2]

- -

- -

[Director 6]

[Guarantee 1]

[Guarantee 2]

- -

- -

[Director 7]

[Guarantee 1]

[Guarantee 2]

- -

- -

[Director 8]

[Guarantee 1]

[Guarantee 2]

- -

- -

[Director 9]

[Guarantee 1]

[Guarantee 2]

- -

- -

- -

22 Related party transactions

23 Controlling party

24 Other information

CAMAU CYNTAF I DDYSGU CBC is a private company limited by guarantee and incorporated in Wales. Its registered office is:

18 Main Road

Tonteg

Pontypridd

R C T

CF38 1PN

000878/15

CIC 34

Community Interest Company Report

For official use
(Please leave blank)

--

*Please
complete in
typescript, or
in bold black
capitals.*

**Company Name in
full**

Camau Cyntaf I Ddysgu CBC

Company Number

09164491

Year Ending

31/8/2020

This template illustrates what the Regulator of Community Interest Companies considers to be best practice for completing a simplified community interest company report. All such reports must be delivered in accordance with section 34 of the Companies (Audit, Investigations and Community Enterprise) Act 2004 and contain the information required by Part 7 of the Community Interest Company Regulations 2005. For further guidance see chapter 8 of the Regulator's guidance notes and the alternate example provided for a more complex company with more detailed notes.

PART 1 - GENERAL DESCRIPTION OF THE COMPANY'S ACTIVITIES AND IMPACT

In the space provided below, please insert a general account of the company's activities in the financial year to which the report relates, including a description of how they have benefited the community.

Camau Cyntaf I Ddysgu provides childcare and support to local nurseries, playgroups, after school and holiday clubs by providing training and management service.

During the financial year 2020 Camau Cyntaf has benefited the community in the following ways:

- We supported 11 settings helping them to improve childcare standards, ensuring that they met CIW regulations.
- We supported a group of volunteers to set up a Charitable incorporated organisation with 8 of the nurseries moving under this gaining charitable status. We continue to provide support, management and training.
- Eight of the settings supported are Flying Start settings and we supported them to meet Flying start requirements ensuring that the children within the communities who live in social deprivation receive a high quality of childcare. we successfully tendered for the settings in 2017. The current contract is due to end 31st March 2021.
- Four of the settings are registered educational providers and we have supported them to meet ESTYN requirements. We also supported an additional nursery in meeting the requirements in registering to become an educational provider.
- We have supported setting up a new day nursery. Unfortunately, the COVID crisis hit shortly after opening but the setting was able to provide emergency care to key worker and vulnerable children over the summer holidays.
- The national shut down due to the COVID crisis had an impact on the nurseries we support due to the summer term normally being the busiest term, but we supported them in opening up for Keyworker and Vulnerable children liaising with the local authority to place children. We worked with the staff enabling the nurseries to open for longer hours than normal as well as offering care over the school holidays.
- We have been working with the nurseries to improve this skill through our 'Passport to Excellence scheme'.
- Our Focus is to expand the training we offer. To this end 3 staff members completed their PGCE, and a further staff member has completed the first year.
- We have supported the settings in working in partnership with outside agencies in order to provide support for vulnerable children those with additional needs. Ensuring that staff at the settings can access training and understand what support is needed to enable these children to reach their full potential.

(If applicable, please just state "A social audit report covering these points is attached").

PART 2 – CONSULTATION WITH STAKEHOLDERS – Please indicate who the company's stakeholders are; how the stakeholders have been consulted and what action, if any, has the company taken in response to feedback from its consultations? If there has been no consultation, this should be made clear.

The company's stakeholders are the settings committees, staff, parents and children. Agencies such as Flying Start, ESTYN and CIW are also stakeholders. The company developed from a need expressed by committees, who are usually formed by parents and change every school year, to have support to meet legislation, staffing needs and to provide quality childcare.

We have regular meetings with committee members who let us know how we can best support them. The committee themselves evaluate our support at their AGM and feedback to us.

The Leader of each setting, with input from other staff, fills in a half termly overview. This gives them an opportunity to evaluate our service and say the areas that they specifically need support in.

Settings undertake regular monitoring by Flying Start, CIW and ESTYN. We receive feedback from these visits and from these can put together action plans of what each setting needs to do and where support is needed.

We encourage staff to ensure that the children are given a voice and that their views and wishes are considered when planning activities and developmental action plans.

There are suggestion boxes/ comment books at all setting for parents and staff to make suggestions.

Following consultation with committee and senior staff we have developed a training program which we are looking to expand.

(If applicable, please just state "A social audit report covering these points is attached").

PART 3 – DIRECTORS’ REMUNERATION – if you have provided full details in your accounts, you need not reproduce it here. Please clearly identify the information within the accounts and confirm that, “There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director’s loss of office, which require to be disclosed” (See example with full notes). If no remuneration was received, you must state that “no remuneration was received” below.

The aggregate amount of emoluments paid to or receivable by directors in respect of qualifying services was £77,203 to two of the directors.

There were no other transactions or arrangements in connection with the remuneration of directors, or compensation for director’s loss of office, which require to be disclosed

PART 4 – TRANSFERS OF ASSETS OTHER THAN FOR FULL CONSIDERATION – Please insert full details of any transfers of assets other than for full consideration e.g., Donations to outside bodies. If this does not apply you must state that “no transfer of assets other than for full consideration has been made” below.

No transfer of assets other than for full consideration has been made

(Please continue on separate continuation sheet if necessary.)

PART 5 – SIGNATORY

The original report must be signed by a director or secretary of the company

Signed



Date

10/5/2021

Office held: Director

You do not have to give any contact information in the box opposite but if you do, it will help the Registrar of Companies to contact you if there is a query on the form. The contact information that you give will be visible to searchers of the public record.

18 Main Road

Tonteg

CF38 1PN

Tel

DX Number

DX Exchange

When you have completed and signed the form, please attach it to the accounts and send both forms by post to the Registrar of Companies at:

For companies registered in England and Wales: Companies House, Crown Way, Cardiff, CF14 3UZ
DX 33050 Cardiff

For companies registered in Scotland: Companies House, 4th Floor, Edinburgh Quay 2, 139
Fountainbridge, Edinburgh, EH3 9FF DX 235 Edinburgh or LP – 4 Edinburgh 2

For companies registered in Northern Ireland: Companies House, 2nd Floor, The Linenhall, 32-38
Linenhall Street, Belfast, BT2 8BG

The accounts and CIC34 **cannot** be filed online

(N.B. Please enclose a cheque for £15 payable to Companies House)