

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 2016

Company Number: 4296436

Charity Number: 1093260



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

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Chairperson's report

Taking over as chair from Karen Maylin, has afforded me the opportunity to support the organisation through times of change, helping to guide them in their way forward.

The restructuring that took place in the autumn of 2015 meant that we said goodbye to staff who had been with the organisation for many years, some of whom from its inception. Change is often an unsettling time and with the retirement on the 31st December of our Director of 14 years, Wendy Hawkins and the recruitment of her replacement as Chief Executive Officer, Jane O'Toole, who for the previous 14 years had worked alongside Wendy as the Finance Manager, meant that there was considerable change within the year.

The year has seen our work within the Childcare in Wales Learning and Working Mutually project (CWLWM) flourish. CWLWM, brings together the five leading childcare organisations in Wales, to deliver a strategic, bilingual integrated service that ensures the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach. With many targets met and exceeded the partnership has grown in strength and stature. This co-ordinated strategic approach ensures consistency in quality and efficiencies in support, guidance and delivers innovative solutions to local needs.

The focus on fundraising and applying for funds for new projects, to help improve the quality in Out of School Childcare Clubs across Wales has continued. We have had many new exciting projects as well as continuing with some of the ongoing projects, at a time when there are more people applying for diminishing funds, this has become a more difficult task. The impact reducing funds has had on the organisation is what led to its need for restructure.

Support from our members remains strong, in what are also challenging times for them. We will continue to do all we can to support them to remain sustainable in the coming year, with advice, resources and training. Ensuring that Out of School Childcare in Wales continues to support children and their families and by enabling parents to work or train whilst their children are looked after and benefit from positive play opportunities, before or after school or in the school holidays.

The year to come has exciting prospects and some innovative ideas for support for the sector; we will continue to work closely with Welsh Government, Care and Social Services Inspectorate Wales as well as Local Authorities and other bodies and funders.

Rebecca Sweeting
Chair of the Board of 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 2016 which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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 2015).

This is the 15th annual report of the company.

Aims, Objectives and Activities

The aims for which the Charity is established are to:

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

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

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

Criteria to measure achievement of success

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

Grant Making Policy

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

Public Benefit

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

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

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

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

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

During the year we supported **981 Out of School Childcare member clubs**. Their membership afforded them the following benefits:

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

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

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

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

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

Promoting for public benefit:

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

Developing for public benefit:

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

Supporting for public benefit:

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

Achievements and Performance

The way in which we achieve our Aims and Objectives are by employing the following principles:

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

At the 31 March 2016 Clybiau Plant Cymru Kids' Clubs supported 1,616 (2015: 1,627) of Out of School Childcare Clubs in 937 Settings (2015: 932), which in turn provided 44,527 (2015: 45,001) places. For the first time in a number of years the number of clubs has actually decreased - 68% on the prior year. Membership also dipped in the year to 981 clubs and 571 settings.

In the ongoing climate of austerity clubs are finding it increasingly difficult to remain sustainable, unfortunately some clubs have had to close and thus the number that we support are on the decrease too as they can not afford the membership fee. Local Authority funding has also become less and thus the work we are able to do on the ground, working with clubs is less too. However following the Business Assessment Tool developed through the CWLWM partnership, we were able to ascertain some of the things that were concerning clubs the most and were able to develop an Action Plan to help tackle these issues, and from this plan a number of resources which have already been developed.

Interestingly we see a change year on year in how the clubs are run with Voluntary Managed clubs on the increase again making up 46% (2015: 43%) of the total with Private run provision decreasing to 38% (2015: 45%) and School run 8% (2015: 6%) and Other 7% (2015: 6%).

The number of clubs who class themselves as running through the medium of Welsh language has increased by 1% this year to 18% (2015: 17%) English Medium clubs have reduced 69% (2015: 70%) Bilingual clubs remain the same at 13%.

The continuation of the vital Out Of School childcare Grant during the year has helped many Local Authorities assist Childcare settings in remaining sustainable and access training and support. Clybiau Plant Cymru Kids' Clubs has had support from 12 Local Authorities with the aims and objectives of this grant through staffing, training, as well as the following grants: Assisted Places, Extra hands, New Club and sustainability grants. It is important that as an organisation we work closely with the Local Authorities and Welsh government to ensure the continuation of this funding past 2016-2017.

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

During the year funding from the Big Lottery's **Awards for All** grant programme funded Clybiau Plant Cymru Kids' Clubs "**Your Opinion Counts**" project which enabled us to investigate the impact of Out of School Childcare on communities and families in Wales, and to gather information about current and future childcare needs. This has been achieved through a variety of means (face-to-face consultations and written questionnaires) and with a variety of people (families currently using Out of School Childcare, families *not* currently using Out of School Childcare, professionals and children). The findings show that the need for Out of School care remains and is vital to help parents and carers, work or train helping to keep their families out of poverty.

Work has also been done to develop a resource to inform unregistered clubs of the benefits of Registration with Care and Social Services Inspectorate Wales (CSSIW). It is hoped that we are able to encourage and support those settings that currently run unregistered to register. Registration not only ensures that clubs run to National Minimum Standards but can also allow parents to access funding to help with childcare fees such as Childcare Tax credits, Universal Credit and in the future Tax Free Childcare.

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

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

Four counties funded Extra Hands grants schemes for clubs: Flintshire, Newport, Conwy and Gwynedd. Children and their families benefited from these grants during the year, attending 2,007 club sessions.

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

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

Four counties also have **Assisted Places schemes** to allow children to attend clubs where their parents, for whatever reason, cannot afford to pay or need help to meet the costs in order to benefit the children. Newport, Conwy, Gwynedd and Rhondda Cynon Taf have these grant schemes which we administer for them. **79 children** benefited from these places by attending **4,274** childcare club sessions.

We continue to use our customer satisfaction survey, **How are we doing?** This is sent out with the membership application forms. This actively seeks the views of clubs and their perception of the support given. We also use this to improve our services, including giving support regarding IT and accessing the website. It also helps us with information for reporting to counties on a quarterly and annual basis. We tried this year to try finding out on a quarterly basis about how people feel about the service we give. This proved to be a big mistake as people obviously felt they had done it once this year and were not going to do it on a quarterly basis. We need to go back to an annual satisfaction survey next year!

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

The number of attendances at training and workshops during the year reduced to **5,471** through 1,966 sessions / one-to-one business skills sessions. This can be attributed to the reduction in County funding.

2,054 people received Business / Committee Skills training, mostly from their Childcare Business Development Officers (CBDOs), to help them provide sustainable clubs. This is a major part of the CBDO work.

As an **approved centre** with the Awarding Organisation, **CACHE**, for the delivery of accredited Play work and Assessing qualifications, we have maintained direct claims status as the result of successful external Quality Standards Monitoring. During the year **73 CACHE Play work qualifications** and **32 City and Guilds qualifications** covering application of number, communications and employment awareness were delivered by our Training Officers.

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

We are also registered as a training provider with **City and Guilds** to deliver **Essential Skills Wales and Employment Awareness qualifications**. In order to comply with the requirements of the Awarding Organisations, we have developed robust quality assurance processes that ensure learners are supported through their training.

Playwork qualifications are offered (where funding is available) for **Level 2 and 3 including the Level 3 Award in Transition to Playwork** (for Early Years). During the year, Playwork qualifications have been funded by Local Authorities in Cardiff, Conwy, Gwynedd and Newport.

The delivery of **Apprenticeships in Playwork** has continued with 8 apprentices achieving Level 2 Apprenticeship Frameworks during the year in West Wales. A further 17 Apprentices were signed up to a Level 3 Playwork 6 in West Wales and 11 in South East Wales. Funded by the Welsh Government Work Based Learning Programme, Clybiau Plant Cymru Kids' Clubs is **sub-contracted to Torfaen Training** to deliver this training.

Evaluations of all our training have maintained a **high standard** – 93% of students would implement their learning into their clubs and 95% would recommend Clybiau Plant Cymru Kids' Clubs as a trainer. The overall rating for our trainers were 4.8 out of 5.

We have continued to produce bi-lingual materials including **Y Bont**, 4 times a year. The feedback from members is very good and people look forward to the activities, legislative updates, CSSIW news and general up to date information it provides. The changes in pensions and National Living Wage have feature in this year's updates. Part of our role is to ensure we advise clubs of the major changes in legislation which will affect them in the future.

We have always tried to link with **members electronically** and it is an ongoing piece of work to encourage members to have emails so they can receive information quickly. Our Administration Manager continues to use a system of sending multiple emails, far and wide, during the year. Twitter, Facebook, Pinterest and other **social media** are used to advantage whenever possible.

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

- **All Wales Basic Safeguarding Awareness Training** – 4 in Carmarthenshire, 1 in Gwynedd, 1 in Flintshire, 1 in Newport, with a total of **159 attendances**
- **'Baking the CSSIW Cake'** – 1 in Newport and 2 in Rhondda Cynon Taf with a total of **50 attendances**
- **Playworker Workshops** - 11 in Caerphilly, 2 in Bridgend, 7 in Conwy, 2 in Gwynedd, 2 in Newport, with a total of **232 attendances**
- **Underpinning Knowledge courses** – 6 in Gwynedd, 3 in Newport, with a total of **70 attendances**
- **Playworkers Toolbelts** – 1 Mini Toolbelt in Anglesey, 1 Full Toolbelt in Newport with a total of **101 attendances**
- We secured additional funding from Conwy to allow **13 Playworkers** to attend **Help I'm being Challenged**. This gave Playworkers a greater awareness of how ASD and ADHD affect children and young people. We will be using the training to develop a workshop for Playworkers to be delivered from next year.

We secured additional funding from counties to run **accredited qualifications** this year. We delivered:

- **A CACHE Level 2 Award in Playwork** in Conwy with **5 Playworkers** achieving a qualification
- **A CACHE Level 2 Diploma in Playwork** in Gwynedd with **6 Playworkers** achieving a qualification
- **A CACHE level 3 Award in Transition to Playwork (From Early Years)** in Newport and Cardiff with **24 Playworkers** achieving a qualification

Additional funding was secured to offer a **CACHE Level 3 Award in Transition to Playwork (from early years)** from Cardiff, Newport, Pembrokeshire and Vale of Glamorgan, these will continue into the coming year. Pembrokeshire have also awarded funding for a Playworkers Toolbelt.

All of our training encompasses **Education for Sustainable Development and Global Citizenship (ESDGC)** which highlights the link between society, economy and environment and between our own lives and those people throughout the world.

Education for sustainable development is about enabling learners to develop the knowledge, values and skills to participate in decisions about the way we do things individually and collectively, both locally and globally, that **will improve the quality of life now without damaging the planet for the future.**

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

During the year the organisation underwent a restructure, to reduce the burden on our depleting reserves. The restructure resulted in 4 Team Leaders being rationalised in to 3 Regional Managers, both the West and North Wales Team leaders took voluntary redundancy and thus we had to appoint a new Regional Manager in the North and one of the South East Wales team Leaders moved to manage the West Wales team. Administration hours across the organisation were also reduced through voluntary redundancy.

The staff have also had a change in leadership, with Wendy Hawkins, previous Director retiring in December and the former Finance Manager of 14 years, Jane O'Toole, being appointed as her replacement in the new role of Chief Executive Officer. The appointment allows the organisation to move forward with the existing knowledge rather than someone new who has to learn about the organisation.

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

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

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

During the year, **2 staff training** sessions were delivered for **24** staff giving the skills for delivering business mentoring and club activities.

Staff are encouraged to attend external training events, workshops, consultations and conferences and there were attendances at events covering a range of subjects. Most of the staff attend this training in their own time. **10 applications** to attend training were submitted and all were approved.

Our Apprentice Finance Assistant completed her Level 3 AAT and progressed to her Level 4, this she hopes to complete early in the new financial year, she also received promotion to Assistant Finance Manager within the year.

The post of National Training Manager was advertised and the current Senior Training Officer, Sonia Wearne will take up the post on 1 April 2016.

The organisation continues to offer the **Simply Health** to all staff after they are confirmed in post. This appears to be good value for money at £1.80 a week per person as this covers the statutory duty of paying for sight tests/spectacles for people using computers and has numerous other benefits as well, such as payment towards dental health, physiotherapy and consultant fees. A free, confidential advice line is included.

We continue to offer 6% **pension contribution** to all staff. Staff taken on since April 2012 have needed to make a 2% personal contribution. This was in preparation to meet the legal requirements of **auto-enrolment** by our staging date, 1 March 2015. All staff (regardless of their start date) have had to contribute to the pension by October 2014, or they had to opt-out of the scheme.

The salary-exchange scheme has been running since October 2012. Staff are offered the opportunity to alter their pension arrangements annually in October or when they have a 'lifestyle event' such as a birth, marriage or divorce.

We provide a **mobile phone and breakdown cover** to staff who travel away from their office/home base. Staff work unsociable hours at times and as good employers we also want our staff to be able to get home on all occasions. At £38-£42 per fleet car **this is a good cover** and ensures if they break down they can get home.

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

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

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

Strong links have been forged through CSSIW Stakeholder working groups, helping them to deliver on changes to registration and developing the online SASS. This along with work with Care Council for Wales and Wales Council for Voluntary Action has seen us continue to work closely in partnership with other all Wales organisations.

We have worked during the year with Play Wales, WEA YMCA Community college and Agored to develop a new qualification – Managing a Holiday Playscheme. This qualification which will be accredited by Agored will be available until the Autumn of 2016 and will allow Open Access Playschemes to have staff qualified allowing them to register to run during the summer of 2016.

Partnerships within contract working in Merthyr are continuing with Wales PPA and Mudiad Meithrin, a new contract opportunity commenced in Newport with both those partners as well as PACEY Cymru. We have also worked with Wales PPA in assessing their Quality For All scheme.

Funding from various Trusts and grant funding bodies have seen us continue to develop working partnerships with new bodies during the year, the likes of which are Ray Gravell, Swansaid, Brecon Beacons National Park Trust, Ernest Cook, Thomas Howell, network Rail and Pears Foundation with the Community Foundation.

Through the development staff we work with **Communities First, Working Links, Adult Education Centres around Wales, Menter Iaith, County Voluntary organisations, Cymru Cooks, Dragon Sports, Play Development Officers, ACAS, Flying Start teams, Physical and Nutritional groups, county dieticians, Job Centre Plus** and many others.

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

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

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

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

- Changes to childcare registration
- QCF new qualifications framework
- Apprenticeship Model response

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

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

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

During the year we have communicated, within our range of publications and media, information of the following topics:

Change in National Minimum Standards, changes to registration with CSSIW, the benefits of Registration, National minimum wage, Information Commissioners Office, Employment Allowance, Pensions Auto Enrolment, Charity registration & changes to Statement of Recommended Practice, £11 million childcare plan, Tax Free childcare, National Living Wage, CSSIW online services. Changes to laws re smoking with children in cars, Immigration bill and the end to zero hours exclusivity contracts.

Projects

We were awarded a further 2 years funding in July of 2015 from Welsh Government, **Health Challenge Wales Voluntary Sector grant** to deliver a mixture of in-club workshops and network events across Wales. The overall objective of the project remains the same - to encourage children to lead healthy lifestyles and to make informed choices and raising awareness of the risky behaviours of smoking and alcohol. We also developed a set of instructions to guide users of the pack, additional resource cards for the sugar and fat content activities. We also provided all settings with fat cubes and a pack of food cards that reinforce nutrition and exercise.

Brecon Beacons

Following the award of Sustainable Development Funding from the Brecon Beacons National Park Authority, additional funding from the Brecon Beacons Trust Ltd and Ernest Cook – 16 new activities reflecting the Brecon Beacons National Park were developed and piloted with Out of School Childcare Clubs in and around the Park. Following consultation with the children and Playworkers, 8 of the most popular were chosen to be added to the Nature Zone pack. The pack was given a fresh new look and launched at an event held for Playworkers in October 2015 at the Brecon Beacons Visitor Centre at Libanus. Ceri Bevan, Sustainable Communities Officer, Brecon Beacons National Park Authority, delivered a presentation on the Park and some of their current projects they felt that Out of School Childcare Clubs may be interested in. Paul Smith, Astro Cymru Project, delivered some of the project activities around meteorites, robots and dark sky activities.

Network Rail kindly awarded a grant to the organisation to enable us to deliver Playworker training across South East Wales. 8 courses were delivered to 65 Playworkers – Safeguarding (x3), Getting Risk Right, Pulleys and What Not!, Focus onFood, Just Add Water and Playing Out with the Elements.

The Nineveh Charitable Trust provided funding to develop activities for a new workshop based around Renewable Energy. 11 bi-lingual, low cost, no cost activities around renewable energy activities using biomass, wind, tidal and solar power, are ready to be piloted during Summer term 2016.

Pears Foundation awarded the organisation a Community Cohesion Cardiff grant. The project involved 12 Playworkers and up to 100 children to explore different cultures/religions through play using the Culture Zone Pack. 6 clubs volunteered to be involved with the Project – 3 of which were in very culturally diverse areas were then 'buddied' with 3 clubs from very different communities. Workshops were carried out at each club with children writing penpal postcards to their respective buddy clubs to engage in communication and other methods such as Skype, emails for exchanging mascots, favourite activities, learning about each other. The clubs were then revisited to carry out evaluation exercises to discover what they thought of the Culture Zone Pack and what they had learned from the buddy clubs. The project is due to be completed in September 2016.

Oakdale Trust donated £500 to run 3 Games Galore workshops in Rhondda Cynon Taf. The workshops aimed at promoting physical activity, team working, increasing confidence and self esteem, took place at our school settings in Treorchy, Rhondda and Church Village and engaged 8 Playworkers and 40 children. The workshops took place within club time and involved training the Playworkers at the same time as the children so they are able to continue to use the low cost, no cost ideas and activities on an ongoing basis.

Swansaid awarded us £1,725 in December 2015 to deliver a 'Games Galore' workshop and bag of sports equipment in 5 After School Childcare Clubs across Swansea. The workshops – which will commence in Summer 2016 - aim to introduce cooperative games to promote and sustain physical activity and the wellbeing of up to 10 Playworkers and 80 children in their care in clubs.

Pembrokeshire Coast National Park Authority - Sustainable Development Fund funded us to deliver our Pembrokeshire Park Play Our Way project. This exciting new project aims to develop 10 fun, new play activities to help children engage with the unique qualities of the Pembrokeshire Coast National Park (PCNP) - the only completely coastal national park in the UK - in an informal, fun way so that they are learning whilst they play. The activities would also encourage children to get outdoors and be active, improving health and well being.

RBS: Playing Counts

In 2014, RBS (RBS Community Fund) partnered with Clybiau Plant Cymru Kids' Clubs providing £13,715 funding to help Playworkers' improve children's numeracy skills through play, and to help those who manage the clubs learn about funding opportunities, improve financial procedures and reporting and maintain accurate financial records. There were 161 attendances (target over 100% met) by Out of School Childcare Club managers and Playworkers at 10 training events and 23 follow up business support sessions.

The project was successful in raising confidence and skills in financial management and in increasing confidence and ideas to support children's numeracy skills in Out of School Childcare Clubs (90% - 117 people, expressed their confidence had improved in the subject area). Clubs implemented new financial systems and made funding applications to develop their clubs further. Playworkers took 21 new bilingual activity ideas back to nearly 1600 children attending clubs to improve the quality of play provision as well as numeracy. New bilingual resources were produced, which endure beyond the period of the project.

Clybiau Plant Cymru Kids' Clubs are currently working towards **The PQASSO Quality Mark**, this is the most widely used quality system within the third sector, and has been adopted by thousands of organisations wishing to become more efficient and effective. The PQASSO Quality Mark is a 'kitemark' to show that the organisation has met the PQASSO standards.

The benefits of using Clybiau Plant Cymru Kids' Clubs PQASSO:

- more effective and more efficient organisational systems and procedures
- better quality of services for users
- better communication among staff, trustees and volunteers
- more creative thinking, enabling new perspectives and ways of working
- continuous improvement over time.

Financial Review

Throughout the year development staff have helped to support many Out of School Childcare Clubs across Wales with funding applications. This year staff have helped clubs to raise almost £316,000 for their own use. Overall the submitted applications amounted to just under £443,000 which gives a 71% success rate, which is 9% higher than last year. This money goes directly into clubs and will not be shown in these accounts. The money is in the respective accounts of individual clubs.

During the year an enormous amount of effort and hard work has been put in to try and reach our fundraising target for the year (£110,000) with around 50 applications made.

Applications submitted for funding totalled £1,186,333. This is a decrease in applications submitted compared to the prior year but the success rate has increased to 64% (16% higher than last year) and this contributed to £760,854 of our income. Many funders have put strict criteria on their grants that have to be adhered to; this has led to the decrease in applications submitted as we do not fit the funders criteria.

Our total income for the year £1,157,909 has decreased by 18% on the prior year; this reduction partially comes from the loss of Local Authority funding from Wrexham and Flintshire. Continued funding from Local Authorities remains our largest source of income equalling 55%, this is a decrease of 7% from the previous year.

The continued reduction of reserves and draw on our cashflow, **led to another decrease in our investment income** and resulted in income of £314 (<1%) This was achieved by investment at the highest rate of interest possible of our meagre available cash reserves. Charity bonds have become **inaccessible** to us as we need the funds to cashflow projects, thus diminishing our investment income.

Other income has remained the same at 4%, this includes income from membership, training and miscellaneous income such as donation, advertising, translation and room hire.

The second highest source of income comes from the Children and Families Delivery Grant (CFDG) from the Welsh Government, which contributed towards our core costs, amounted to 33%. This **CFDG funding is vital** to our on-going work as it forms the foundation from which we are able to apply for project, Local Authority and all other types of funding.

Funding through the Work Based Learning contract for Apprenticeships has increased by 2% this year, equating to 5% of our total income.

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

The number of full time equivalent staff has decreased to 28 (2015: 31), this decrease is due to the organisation restructure and also with the loss of Local Authority Funding and thus the reduction in the number of staff employed. Staff costs represent 62% (2015: 63%) of expenditure. This percentage has only slightly decreased as the restructure did not come into effect until October 2015 and redundancy payments were also made.

23% of our expenditure represents office running costs, these are the costs related to running our Head and Regional Offices. This percentage has increased from last year but this is due to the office costs not reducing to the same gradient as total expenditure.

There have been many savings throughout the year and this has been demonstrated in our expenditure. The biggest saving has come from Staff costs which have decreased by 17% again on the previous year. Reductions in expenditure can also be seen in professional fees, telephones and postage, travel expenses and the website. There has been an increase in expenditure in computer costs and this increase has caused the office costs to have an increased percentage of 23% (2015: 20%)

6 counties have provided us with funding to distribute, administer, monitor and evaluate grants to support clubs. This made up 12% of our expenditure with 179 grants being paid through the year via Assisted Places, Extra Hands, Start up and Sustainability grants.

Training projects expenditure on venues and resources has decreased, although the percentage still remains the same as last year at 2%.

Governance costs remain the same at just under 1% but have slightly increased during the year. This increase has come from an increase in Auditors remuneration but also a decrease in the cost of trustees meetings and the printing of the annual report.

The organisation has reported a deficit of £10,000. This is a dramatic decrease compared to last year's deficit and this shows all the hard work and commitment staff have put in to reduce costs. An additional £5,000 was transferred from unrestricted reserves to cover overspends from restricted reserves.

The fundraising target will remain at £110,000 for the upcoming year. We hope to maintain our success rate of 64% and we are hopeful that we can improve on this.

RISKS

As we are dependant on certain income sources this is one of our principal risks. We receive funding from many different sources and this causes uncertainty as we can not guarantee continued funding. 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 monitor variances against budgets on a monthly basis, to ensure all cost centres are performing correctly. We also ensure that Managers of the cost centres are aware of their position so they can implement any changes to make sure they are performing correctly.

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

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

INVESTMENT POLICY

Long term Charity Bonds are no longer available to us and the decrease in free reserves has resulted in a dramatic decrease in the investment income received, representing a deduction of 70% from last year. With our reducing reserves we will be unlikely to be able to continue to make investments which attract higher rates of interest.

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

RESERVES POLICY

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

Our total amount of unrestricted funds total £161,200. Within this amount we have our designated funds. Our designated funds are made up of Budget Contribution for the next financial year (£71,757), Maternity and Sickness Reserve Fund (£10,000) and Strategic planning Fund (£10,000). This leaves £69,443 in our General Funds.

Plans for the Future ~ 2016 - 2017

Registration

In the next 12 months it is important for Clybiau Plant Cymru Kids' Clubs to continue to encourage, those clubs that are currently not, to register with CSSIW. Promoting the **benefits** for not only the club itself but the Head teachers of the schools that it serves; the Parents and Carers ensuring them of the **quality** of the club and enabling them to access the many **benefits** that are available to them with funding for help with fees; the children that attend the clubs allowing them to **feel safe**, have **fun** and make **new friends** and know that the adults looking after them will know how to **care for them properly**. Additionally this will help Local Authorities meet their duty under the Childcare Act 2006 to provide sufficient quality registered childcare, also for the communities by having a registered childcare club.

Work with Welsh Government to ensure that all Out of School Childcare Clubs, who are entitled to, access Playwork training through **Progress for Success**. Ensuring that the Playwork force meet National Minimum Standards and meet the requirements of CSSIW.

Continue to apply for funds for **projects and training** to ensure that Clybiau Plant Cymru Kids' clubs continues to support Out of School Childcare Clubs, with training to improve quality, activities as well as business support.

The continuation of the CWLWM project will be key to the organisation going forward, we will work closely with our partners to engage an independent evaluation of the project which will inform the Welsh Government of its success and hopefully persuade them to extend the Children and Families Delivery grant funding for the another 3 years.

Structure, Governance and Management

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

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

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

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

APPOINTMENT OF TRUSTEES

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

On 17 August 2005 a resolution was passed to alter the Memorandum and Articles of Association of Clybiau Plant Cymru Kids' Clubs in order to appoint twelve 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
elect a Board of Trustees**



Board of Trustees / Directors (elected at AGM)

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

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



Chief Executive Officer

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

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

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

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

Reference and administrative details

Directors / Trustees:	Karen Maylin (Chair)	- resigned 21 October 2015
	Amy Baugh	- resigned 21 October 2015
	Matthew Wilson	- resigned 21 October 2015
	Angharad Sully-Williams	- resigned 21 October 2015
	Gill Byrne	- resigned 21 October 2015
	Vanessa Davies	
	Linda Cuff	- resigned 21 October 2015
	Nicola Reed	
	Helen John	- resigned 21 October 2015
	Rosalind Stuart	- resigned 21 October 2015
	Karen Hunt	- resigned 21 October 2015
	Rebecca Sweeting	
	Wendy Evans	- appointed 21 October 2015
	Brigid Morag Lee	- appointed 21 October 2015
	Clare MacOmish	- appointed 21 October 2015
	Dawn Vaughan	- appointed 21 October 2015
	Bethan Webber	- appointed 21 October 2015
	Robert Williams	- appointed 21 October 2015
Company Secretary:	Wendy Hawkins	- resigned 31 December 2015
	Jane O'Toole	- appointed 1 January 2016
Key Management Personnel		
Director:	Mrs O W Hawkins	Retired 31/12/15
Chief Executive Officer:	Mrs L J O'Toole	Appointed 01/01/2016
Finance Manager:	Mrs L J O'Toole	to 31/12/2015
Administration Manager:	Mrs Shelley Jenkins	
Registered office:	Bridge House, Station Road, Llanishen Cardiff CF14 5UW	
Auditors:	Broomfield & Alexander Chartered Accountants & Statutory Auditors Waters Lane Chambers, 1-3 Waters Lane, Newport, NP20 1LA	
Bankers:	National Westminster plc 1 Taff Street, Pontypridd, Rhondda Cynon Taf CF37 4UU	
Registered company number:	4296436 (England and Wales)	
Registered charity number:	1093260	
Solicitors:	Heights Legal Unit L Trecenydd Business Park Caerphilly CF83 2RZ	

STATEMENT OF DIRECTORS' RESPONSIBILITIES

The Trustees (who are also directors of Clybiau Plant Cymru Kids' Clubs for the purposes of company law) are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (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 incoming resources and application of resources, including 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 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 keeping adequate accounting records that 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



Rebecca Sweeting
Chair of Trustees

Dated: 12-9-16

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

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs for the year ended 31 March 2016 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and the related notes. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

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

Respective responsibilities of trustees and auditor

As explained more fully in the Trustees' Responsibilities Statement, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view.

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

Our responsibility is to audit and express an opinion on the financial statements in accordance with applicable law and International Standards on Auditing (UK and Ireland). Those standards require us to comply with the Financial Reporting Council's Ethical Standards for Auditors.

Scope of the audit of the financial statements

An audit involves obtaining evidence about the amounts and disclosures in the financial statements sufficient to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or error. This includes an assessment of: whether the accounting policies are appropriate to the charitable company's circumstances and have been consistently applied and adequately disclosed; the reasonableness of significant accounting estimates made by the trustees; and the overall presentation of the financial statements. In addition, we read all the financial and non-financial information in the Trustees' Annual Report⁵ to identify material inconsistencies with the audited financial statements and to identify any information that is apparently materially incorrect based on, or materially inconsistent with, the knowledge acquired by us in the course of performing the audit. If we become aware of any apparent material misstatements or inconsistencies we consider the implications for our report.

Opinion on financial statements

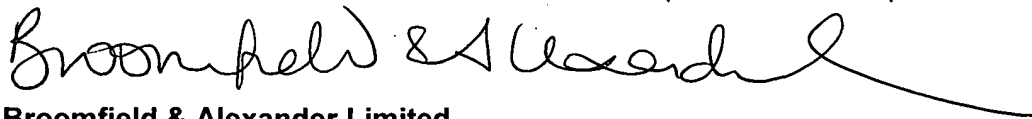
In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2016, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice (applicable to smaller entities); and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters where the Charities Act 2011 requires us to report to you if, in our opinion:

- the information given in the Trustees' Annual Report is inconsistent in any material respect with the financial statements; or
- the charitable company has not kept adequate accounting records; or
- the financial statements are not in agreement with the accounting records and returns; or
- we have not received all the information and explanations we require for our audit.



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

Date:

12-9-16

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

(Incorporating Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total funds 2016 £	Total funds 2015 £
Income and endowments from:					
Donations and legacies	2	24,459	1,450	25,909	218,116
Charitable activities	3	-	1,114,806	1,114,806	1,166,995
Other trading activities	4	24,821	-	24,821	21,511
Investments	5	314	-	314	1,011
Total income and endowments		49,594	1,116,256	1,165,850	1,407,633
Expenditure on:					
Charitable activities	6	56,668	1,147,264	1,203,932	1,428,889
Total expenditure		56,668	1,147,264	1,203,932	1,428,889
Net expenditure	7	(7,074)	(31,008)	(38,082)	(21,256)
Transfers between funds		(4,553)	4,553	-	-
Net movement in funds		(11,627)	(26,455)	(38,082)	(21,256)
Reconciliation of Funds					
Total funds brought forward	13,14	172,827	73,520	246,347	267,603
Total funds carried forward	15	161,200	47,065	208,265	246,347

A separate income and expenditure account has been prepared on page 48.

The Statement of Financial Activities includes all gains and losses recognised in the year.

All outgoing resources expended derive from continuing activities

The notes on pages 28 to 42 form part of these financial statements.

Clybiau Plant Cymru Kids' Clubs
Balance Sheet as at 31 March 2016

	Note	2016 £	£	2015 £	£
Fixed assets:					
Tangible assets	10		4,704		4,049
Current assets:					
Stock		19,397		20,827	
Debtors	11	44,879		29,638	
Cash at bank and in hand		<u>261,613</u>		<u>326,647</u>	
		325,889		377,112	
Liabilities:					
Creditors: Amounts falling due within one year	12	<u>(122,328)</u>		<u>(134,814)</u>	
Net current assets			203,561		242,298
Net assets			<u>208,265</u>		<u>246,347</u>
The funds of the charity:					
Restricted income funds	13	47,065		73,520	
Unrestricted income funds	14	<u>161,200</u>		<u>172,827</u>	
Total charity funds		<u>208,265</u>		<u>246,347</u>	

The financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

For the financial year ended 31 March 2016, the company was entitled to exemption from audit under the Companies Act 2006, s. 477 relating to small companies and the members have not required the company to obtain an audit of its accounts for the year in question in accordance with s. 476. 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.

These financial statements were approved by the Board of Directors/Trustees on 12-9-16


Chairperson (Rebecca Sweeting)

Date 12-9-16


Trustee (Brigid Lee)

Date 12-9-16

The notes on pages 28 to 42 form part of these financial statements

Clybiau Plant Cymru Kids' Clubs
Statement of Cash Flows for the year ended 31 March 2016

	Note	2016 £	2015 £
Net cash provided by/(used in) operating activities	21	<u>(61,852)</u>	<u>14,038</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments		314	1,011
Purchase of property plant and equipment		<u>(3,496)</u>	<u>(1,603)</u>
Net cash used in investing activities		<u>(3,182)</u>	<u>(592)</u>
 Change in cash and cash equivalents in the reporting period		 (65,034)	 13,446
 Cash and cash equivalents at the beginning of the reporting period		 326,647	 313,201
 Cash and cash equivalents at the end of the reporting period	21	 <u>261,613</u>	 <u>326,647</u>

The notes on pages 28 to 42 form part of these 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.

Basis of Preparation

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Clybiau Plant Cymru Kids' Clubs meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note(s).

Rounding

Figures contained in the financial statements have been rounded to the nearest pound.

Reconciliation with previous Generally Accepted Accounting Practice

In preparing the accounts, the trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

Transition to FRS 102

The opening fund balances at the date of transition were not required to be restated in making the transition to FRS 102. The transition date was 1 April 2014.

Presentation of the accounts on a going concern basis

The charity reported a net outflow of £38,082 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.

Income

Income comprises grants, donations, legacies, membership fees and bank interest receivable which are accounted for on an accruals basis except for donated income which is accounted for when received.

Grants

Revenue grants are credited to the statement of financial activities when receivable. Capital grants are credited to the statement of financial activities as and when receivable.

Resources expended

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.

1. ACCOUNTING POLICIES (continued)

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.

Governance costs include those incurred in the governance of the charity and its assets and are primarily associated with statutory requirements.

Irrecoverable VAT

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

Pension costs

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.

Fixed assets

Fixed assets are recorded at cost or in cases where fixed assets have been donated to the Charity, at valuation at time of acquisition.

Depreciation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful economic life of that asset, as follows:

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 cost.

Debtors

Trade and other debtors are recognised at the settlement amount due after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

Creditors and provisions

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount after allowing for any trade discounts due.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Liabilities policy

Liabilities are recognised in the Statement of Financial Activities as they become payable.

1. ACCOUNTING POLICIES (continued)

Deferred income

Membership fees are recognised over the period they relate to, any membership fees received in advance are deferred in the balance sheet.

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.

Operating leases

Rentals applicable to operating leases are charged to the Statement of Financial Activities on a straight-line basis over the lease terms.

Redundancy payments

The charity recognises redundancy payments as a liability and as an expense when the entity is demonstrably committed to either to terminate the employment of an employee or a group of employees before the normal retirement date.

2. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2016 £	Total 2015 £
Donations	1,780	1,450	3,230	6,541
Grants	-	-	-	189,968
Membership fees	22,679	-	22,679	21,607
	<u>24,459</u>	<u>1,450</u>	<u>25,909</u>	<u>218,116</u>
Grants				
Core funding from Welsh Government	-	-	-	189,968
	<u>-</u>	<u>-</u>	<u>-</u>	<u>189,968</u>

3. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2015 £	Total 2014 £
Grants	-	11,14,806	1,114,806	1,166,995
	-	1,114,806	1,114,806	1,166,995

	Restricted Total 2016 £	Total 2015 £
Grants		
Welsh Government – Children and Families Delivery Grant	379,938	189,968
Anglesey County Council – Out of School Childcare grant (OSG)	33,508	38,296
Anglesey County Council – Training	2,190	630
Blaenau Gwent County Council – Training	-	1,415
Bridgend County Council	905	-
Caerphilly County Council Training	2,220	1,930
Caerphilly Groundwork	-	970
City and County of Cardiff Council – Level 3 Diploma	2,430	-
City and County of Cardiff Council – Training	12,400	2,090
Carmarthenshire County Council	30,000	35,000
Carmarthenshire County Council – Training	-	2,190
Ceredigion County Council	6,000	6,000
Ceredigion County Council – OSG	17,040	15,000
Ceredigion County Council – OSG Training	1,150	-
Conwy County Borough Council	16,024	16,024
Conwy County Borough Council – Grants	34,920	40,500
Conwy County Borough Council – NIACE	-	400
Conwy County Borough Council – OSG	43,161	40,201
Conwy County Borough Council – Training	5,895	21,665
Denbighshire County Council – NIACE	-	400
Denbighshire County Council – Training	-	1,950
Flintshire County Council – Essential Training	660	2,000
Flintshire County Council – Grants	1,947	7,786
Flintshire County Council – OSG	10,935	43,738
Gwynedd County Borough Council	-	12,000
Gwynedd County Borough Council – Grants	8,132	-
Gwynedd County Borough Council – NIACE	-	240
Gwynedd County Borough Council – OSG	24,033	26,967
Gwynedd County Borough Council – Training	5,000	21,575
Merthyr Tydfil County Borough Council	-	27,000
Merthyr Tydfil County Borough Council – Childcare Contract	55,000	65,170
Merthyr Tydfil County Borough Council – Grants	10,288	-
Merthyr Tydfil County Borough Council – OSG	20,340	10,170
Merthyr Tydfil County Borough Council – Training	-	11,182
Monmouthshire County Council	21,947	23,776
Monmouthshire County Council – Healthy Snack	-	4,299
Monmouthshire County Council – Diploma L2	-	3,560
Monmouthshire County Council – NIACE	-	300
Monmouthshire County Council – Training	-	16,824
Monmouthshire County Council – Transitional	-	400

3. INCOME FROM CHARITABLE ACTIVITIES (continued)

	Restricted Total 2016 £	Total 2015 £
Neath Port Talbot County Borough Council	-	15,196
Newport City Council	11,500	23,000
Newport City Council – Contract	11,044	-
Newport City Council – Early Years Training	-	1,825
Newport City Council – NIACE	-	200
Newport City Council – OSG	42,485	37,802
Newport City Council – OSG Grants	74,624	76,125
Newport City Council – Play Sufficiency	-	1,098
Newport City Council - Training	15,803	51,644
Pembrokeshire Carers Grant	-	4,000
Pembrokeshire County Council	25,330	20,000
Pembrokeshire Training	6,450	-
Rhondda Cynon Taf – OSG	24,210	21,134
Rhondda Cynon Taf – OSG Grants	15,000	15,971
Rhondda Cynon Taf – OSG Training	1,180	9,276
Rhondda Cynon Taf – Training	3,100	1,300
City and County of Swansea Council	36,922	36,507
The Vale of Glamorgan County Council	-	5,000
Vale of Glamorgan training	4,050	-
Wrexham County Borough Council - NIACE	-	190
Wrexham County Borough Council - OSG	-	12,750
Wrexham County Borough Council – RSG	-	31,000
Apprenticeships – 2015-16 NW	2,067	4,808
Apprenticeships – 2015-16 SEW	34,352	7,576
Apprenticeships – 2015-16 WW	18,779	10,412
Apprenticeships – Neath and Port Talbot	1,957	22,011
Awards for All – Big Lottery	4,711	-
Bernard Piggott Trust	-	560
Brecon Beacons National Park	-	2,308
Brecon Beacons Trust	-	2,307
Ernest Cook Trust	-	6,000
Health Challenge Wales	3,732	28,583
Health Challenge Wales 15/17	18,302	-
Institute of Physics	-	1,033
National Science & Engineering Week	-	350
NDNA Training	-	301
Network Rail	-	4,982
Nineveh Trust	1,306	-
Pears Foundation	4,718	-
RBS – Playing Counts	-	13,715
SwansAid	1,725	-
Thomas Howells Trust	1,395	-
Wales PPA QFA	2,706	1,415
WCVA - Engagement Gateway – Go Neath Port Talbot	-	5,000
Ysgellog Community Fund	1,295	-
	<u>1,114,806</u>	<u>1,166,995</u>

4. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2016 £	Total 2015 £
Training	19,714	19,714	17,905
Miscellaneous income	5,107	5,107	3,606
	<u>24,821</u>	<u>24,821</u>	<u>21,511</u>

5. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2016 £	Total 2015 £
Bank interest	<u>314</u>	<u>314</u>	<u>1,011</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2016 Total £	2015 Total £
Training	28,453	-	240,429	-	268,882	315,252
Grants to clubs – see next page	-	141,489	404,126	-	545,615	649,168
Development and support given to clubs	2,549	-	378,548	-	381,097	456,725
Auditors remuneration	-	-	-	6,300	6,300	4,500
Trustees expenses	-	-	-	773	773	740
Costs of trustees meetings	-	-	-	1,265	1,265	1,709
Costs of printing annual report	-	-	-	-	-	795
	<u>31,002</u>	<u>141,489</u>	<u>1,023,103</u>	<u>8,338</u>	<u>1,203,932</u>	<u>1,428,889</u>

	Basis of Allocation	Training	Grants made to clubs	Development and support given to clubs	2016 Total	2015 Total
		£	£	£	£	£
Support costs						
Salaries and national insurance	Time	166,232	279,411	261,726	707,369	846,471
Pensions and health insurance	Time	9,503	15,973	14,962	40,438	48,090
National and regional office running costs	Time	64,027	107,620	100,808	272,455	287,056
Depreciation	Time	668	1,122	1,051	2,841	9,751
		<u>240,430</u>	<u>404,126</u>	<u>378,547</u>	<u>1,023,103</u>	<u>1,191,368</u>

6. EXPENDITURE ON CHARITABLE ACTIVITIES (continued)

	Restricted	Total	Total
	£	2016	2015
		£	£
Grants payable			
Conwy County Borough Council - OSG	34,920	34,920	40,480
Flintshire County Council	1,593	1,593	6,894
Gwynedd County Borough Council	7,132	7,132	10,145
Merthyr Tydfil County Borough Council - OSG	10,288	10,288	27,000
Newport City Council - OSG	74,624	74,624	76,125
Pembrokeshire Carers Grant	-	-	3,970
Rhondda Cynon Taf - OSG	12,932	12,932	13,964
	<u>141,489</u>	<u>141,489</u>	<u>178,578</u>

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 179 grants were made (2015: 277), ranging in size from £48 to £8,000 (2015: £16 to £8,000).

7. NET EXPENDITURE FOR THE YEAR

This is stated after charging:

	2016	2015
	£	£
Depreciation – owned assets	2,841	9,751
Auditors remuneration:		
Audit fees	4,800	3,000
Accountancy services	1,500	1,500
Operating leases	<u>72,192</u>	<u>72,192</u>

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

	2016 £	2015 £
Wages and salaries	648,845	789,689
Social security costs	47,178	56,782
Pension costs	37,848	44,771
Medical insurance	2,592	3,319
Redundancy costs	11,346	-
	<u>747,809</u>	<u>894,561</u>

No employee was paid £60,000 or more during the year (2015: Nil).

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

7 trustees (2015: 7) were reimbursed travel and subsistence expenses for attending meetings amounting to £773 (2015: £740).

Key management personnel

The total benefits paid to key management personnel during the year was £120,130 (2015: £117,386).

9. STAFF NUMBERS

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

	2016 No	2015 No
Managers	7	7
Development officers	9	14
Training officers	5	4
Administrators	10	10
Support workers	3	5
	<u>34</u>	<u>40</u>

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

	2016 No	2015 No
Managers	6	7
Development officers	7	10
Training officers	4	4
Administrators	9	8
Support workers	2	2
	<u>28</u>	<u>31</u>

10. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer Equipment £	Total £
Cost			
At 1 April 2015	58,649	139,263	197,912
Additions	-	3,496	3,496
Disposals	(10)	(4,303)	(4,313)
At 31 March 2016	<u>58,639</u>	<u>138,456</u>	<u>197,095</u>
Depreciation			
At 1 April 2015	57,196	136,667	193,863
Charge for year	754	2,087	2,841
Eliminated on disposal	(10)	(4,303)	(4,313)
At 31 March 2016	<u>57,940</u>	<u>134,451</u>	<u>192,391</u>
Net book value			
At 31 March 2016	<u>699</u>	<u>4,005</u>	<u>4,704</u>
At 31 March 2015	<u>1,453</u>	<u>2,596</u>	<u>4,049</u>

11. DEBTORS

	2016 £	2015 £
Amounts due within one year:		
Trade debtors	22,988	11,394
Other debtors	1,602	4,624
Prepayments and accrued income	20,289	13,620
	<u>44,879</u>	<u>29,638</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2016 £	2015 £
Trade creditors	37,145	31,516
Other creditors	9,620	10,916
Social security and other taxes	12,413	15,424
Deferred income	19,310	23,574
Accrued expenses	43,840	53,384
	<u>122,328</u>	<u>134,814</u>

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

The movement in deferred income can be seen below:

	2016 £	2015 £
Balance brought forward	23,574	20,029
Income received	18,415	25,152
Income released	(22,679)	(21,607)
Balance carried forward	<u>19,310</u>	<u>23,574</u>

13. RESTRICTED FUNDS

	Sub- Note	Balance as at 1 April 2015 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2016 £
Grants						
Welsh Government – Children and Families Delivery Grant	9	-	379,938	(379,938)	-	-
Anglesey County Council – Out of School Childcare Grant (OSG)	3	-	33,508	(33,508)	-	-
Anglesey County Council – Training	4	-	2,190	(635)	-	1,555
Blaenau Gwent County Borough Council Training	4	167	-	(167)	-	-
Bridgend County Council – Play Sufficiency	4	-	905	(905)	-	-
Caerphilly CBC – Training	4	-	2,220	(2,220)	-	-
Caerphilly Groundwork	4	837	-	(837)	-	-
City and County of Cardiff – OSG Training	4	-	1,150	(257)	-	893
City and County of Cardiff – Level 3 Diploma	4	-	2,430	(2,430)	-	-
City and County of Cardiff – Play Sufficiency	4	1,931	-	(1,931)	-	-
City and County of Cardiff – Training	4	-	12,400	(9,021)	-	3,379
Carmarthenshire County Council	1,3	-	30,000	(30,000)	-	-
Ceredigion County Council	1	-	6,000	(6,000)	-	-
Ceredigion County Council – OSG	3	-	17,040	(17,040)	-	-
Conwy County Borough Council	1	-	16,024	(16,024)	-	-
Conwy County Borough Council – Grants	2,5	-	34,920	(34,920)	-	-
Conwy County Borough Council – OSG	3	-	43,161	(43,161)	-	-
Conwy County Borough Council – Training	4	-	5,895	(5,895)	-	-
Flintshire County Council – Essential Training	4	-	660	(660)	-	-
Flintshire County Council – Grants	2	-	1,947	(1,947)	-	-
Flintshire County Council – OSG	3	-	10,935	(10,935)	-	-
Gwynedd County Borough Council – Grants	2	-	8,132	(8,132)	-	-
Gwynedd County Borough Council – OSG	3	-	24,033	(24,033)	-	-
Gwynedd County Borough Council – Training	4	10,878	5,000	(15,878)	-	-
Merthyr Tydfil CBC – Childcare Contract	1,3	(2,813)	55,000	(54,499)	2,312	-
Merthyr Tydfil CBC – Grants	5	-	10,288	(10,288)	-	-
Merthyr Tydfil CBC – OSG	3	-	20,340	(20,340)	-	-
Merthyr Tydfil CBC – Training	4	6,556	-	(6,556)	-	-
Monmouthshire County Council	1,3	-	21,947	(21,947)	-	-
Monmouthshire County Council – Training	4	13,979	-	(13,056)	-	923
Monmouthshire County Council – Transitional	4	320	-	(321)	1	-
Newport City Council	1	-	11,500	(11,500)	-	-
Newport City Council – OSG	3	-	42,485	(42,485)	-	-
Newport City Council – OSG – Grants	2,5	-	74,624	(74,624)	-	-
Newport City Council – Training	4	30,545	15,803	(42,350)	-	3,998
Newport Contract	1	-	11,044	(11,044)	-	-
Pembrokeshire County Council	3	-	25,330	(25,330)	-	-
Pembrokeshire Training	4	-	6,450	(991)	-	5,459
Rhondda Cynon Taf – OSG	3	-	24,210	(24,210)	-	-
Rhondda Cynon Taf – OSG Grants	2	-	15,000	(15,000)	-	-
Rhondda Cynon Taf – OSG Training	4	-	1,180	(1,180)	-	-
Rhondda Cynon Taf – Registration Training Development	4	-	3,100	(3,100)	-	-
City and County of Swansea Council	3	-	36,922	(36,922)	-	-
Vale of Glamorgan Training	4	-	4,050	(1,091)	-	2,959
Apprenticeships – Neath Port Talbot	8	(3,277)	1,957	(1,657)	2,977	-

13. RESTRICTED FUNDS (continued)

	Sub- Note	Balance as at 1 April 2015 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2016 £
Apprenticeships 2015-16 NW *	8	-	2,067	(3,709)	-	(1,642)
Apprenticeships 2015-16 SEW	8	-	34,352	(19,923)	-	14,429
Apprenticeships 2015-16 WW	8	-	18,779	(13,614)	-	5,165
Awards for All	10	-	4,711	(3,748)	-	963
Brecon Beacons Trust	10	2,307	-	(2,307)	-	-
Ernest Cook Trust	10	4,336	-	(4,423)	87	-
Health Challenge Wales	6	-	3,732	(4,099)	367	-
Health Challenge Wales 15/17	6	-	18,302	(18,302)	-	-
Network Rail	4	4,982	-	(2,661)	-	2,321
Nineveh Trust	4	-	1,306	(22)	-	1,284
Pears Foundation	4	-	4,718	(1,650)	-	3,068
RBS – Playing Counts	4	2,772	-	(744)	(2,028)	-
SwansAid	4	-	1,725	(1,100)	-	625
Thomas Howells Trust	4	-	1,395	(1,395)	-	-
Wales PPA QFA	10	-	2,706	(3,543)	837	-
Ysgellog Community Fund	4	-	1,295	(869)	-	426
Ray Gravell	4	-	1,450	(190)	-	1,260
		<u>73,520</u>	<u>1,116,256</u>	<u>(1,147,264)</u>	<u>4,553</u>	<u>47,065</u>

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

Note 1 Staff costs

Funding to cover staff costs to support the Rates Support Grant within the Local Authority. To help develop and sustain clubs offering them training on club development and policies.

Note 2 Assisted Places and Extra Hands Grants

Extra Hands grants provide full or part funding for one-to-one workers for children with special needs. Assisted Places grants provide for families unable to afford childcare fees. Clybiau Plant Cymru Kids' Clubs manages the application, assessment, payment, and monitoring processes for the award. The organisation's local Childcare Business Development Officers support clubs by advertising the grants, helping with applications, conducting monitoring and providing whatever other assistance is required. Assisted Places and Extra Hands grants are important to children, parents and clubs. Everyone recognises the entitlement of special needs children to support as well as the positive social and emotional benefits of inclusion for children with special needs and their peers. Grants are also necessary for clubs as most childcare clubs operate 'on a shoestring' and would not otherwise be able to afford an additional worker to support one child. The grants are critical to parents who need respite, need to work, want to work or attend training.

Note 3 Out of School Childcare Grant (formally known as Community Focussed Schools 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 that the settings in which they are placed will retain them in their employ after the project.

Note 8 Torfaen Training – Apprenticeships

A work based learning project training participants in CACHE level ii and iii in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.

Note 9 Welsh Government – Children and Families Development Grant

Working together with the five leading childcare organisations in Wales, to deliver a bilingual integrated service that will ensure the best possible outcomes for children and families across Wales, within the Welsh Government's 'whole-system' approach.

Note 10 Other General Funds

Grants for one off funding for specific projects.

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

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

14. UNRESTRICTED FUNDS

	Balance at 1 April 2015	Income	Expenditure	Transfers	Balance at 31 March 2016
	£	£	£	£	£
Designated Funds					
Budget Contribution – for 2016-17 Fund	89,321	-	-	(17,564)	71,757
Maternity and Sickness Reserve Fund	10,000	-	(11,304)	11,304	10,000
Strategic Planning Fund	25,000	-	(9,769)	(5,231)	10,000
	124,321	-	(21,073)	(11,491)	91,757
General Funds	48,506	49,594	(35,595)	6,938	69,443
	172,827	49,594	(56,668)	(4,553)	161,200

The **Budget Contribution Fund** represents money from the general reserve set aside to finance unrestricted expenditure in 2016-17.

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 2016-17.

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

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	Total funds £
Fund balances as at 31 March 2016 are represented by:			
Tangible Fixed Assets	4,704	-	4,704
Current Assets	278,824	47,065	325,889
Current Liabilities	(122,328)	-	(122,328)
	161,200	47,065	208,265

16. FINANCIAL COMMITMENTS

At 31 March 2016, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2016		2015	
	Land & buildings £	Other £	Land & buildings £	Other £
Due in one year	57,720	16,670	57,720	14,471
Due in 2 – 5 years	24,000	63,812	36,000	45,524
Due in more than 5 years	-	5,461	-	10,972
	<u>81,720</u>	<u>85,943</u>	<u>93,720</u>	<u>70,967</u>

17. RELATED PARTY TRANSACTIONS

The clubs of which M Wilson and R Sweeting (all trustees in recent years) are involved in running, received grants from the charity totalling £5,554 during the year (2015: £7,109). There were no outstanding balances at the year end (2015: Nil).

18. APB ETHICAL STANDARD – PROVISIONS AVAILABLE FOR SMALL ENTITIES

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

19. SHARE CAPITAL

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

20. 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 £37,848 (2015: £44,771). Contributions outstanding at the year end amounted to £5,068 (2015: £6,657).

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

	2016 £	2015 £
Net expenditure for the reporting period	(38,082)	(21,256)
<i>Adjustments for:</i>		
Depreciation charges	2,841	9,751
Dividends, interest and rents from investments	(314)	(1,011)
Loss on the sale of fixed assets	-	59
Decrease in stocks	1,430	6,694
(Increase)/decrease in debtors	(15,241)	22,972
Decrease in creditors	(12,486)	(3,171)
Net cash provided by/(used in) operating activities	(61,852)	14,038

Analysis of Cash and Cash Equivalents

Cash in hand	261,613	326,647
Total Cash and Cash Equivalents	261,613	326,647

22. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds 2015 £
Income and endowments from:			
Donations and legacies	218,116	-	218,116
Charitable activities	-	1,166,995	1,166,995
Investments	1,011	-	1,011
Other	21,511	-	21,511
Total income and endowments	240,638	1,166,995	1,407,633
Expenditure on:			
Charitable activities	309,296	1,119,593	1,428,889
Total expenditure	309,296	1,119,593	1,428,889
Net income/(expenditure)	(68,658)	47,402	(21,256)
Transfers between funds	(15,886)	15,886	-
Net movement in funds	84,544	63,288	(21,256)
Reconciliation of Funds			
Total funds brought forward	257,371	10,232	267,603
Total funds carried forward	172,827	73,520	246,347