

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022
FOR
CLWB GOFAL MES Y DDERWEN**

Clay Shaw Butler
Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

CLWB GOFAL MES Y DDERWEN

CONTENTS OF THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2022

	Page
Report of the Trustees	1 to 2
Independent Examiner's Report	3
Statement of Financial Activities	4
Balance Sheet	5 to 6
Notes to the Financial Statements	7 to 11

CLWB GOFAL MES Y DDERWEN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

The objects of the Clwb are to provide child care through the medium of Welsh for the pupils of Ysgol y Dderwen.

ACHIEVEMENT AND PERFORMANCE

The Clwb continues to provide child care facilities at Ysgol y Dderwen on weekdays between the hours of 7.45a.m to 8.45 a.m and 3.15 p.m to 6.00 p.m during term time and from 8.00 a.m to 6.00 p.m during school holidays.

The Clwb has continued to replace, update and improve the equipment, providing benefits to the children in terms of games, sports equipment, arts and crafts and healthy refreshments. The Clwb has worked closely with the school, supporting staffing structures and ensuring that Welsh medium provision and continuity of high standards is maintained across the site.

The Clwb is committed to helping and supporting the school and its pupils.

FINANCIAL REVIEW

Financial position

At 31 March 2022 the Charity had total reserves of £104,776 all of which were free reserves.

The Charity does not have any restricted funds. All of its income, expenditure, assets and liabilities during the year were unrestricted.

Principal funding sources

The principal funding resource are fees charged to parents for child care. Expenditure, which comprises mainly salaries, supports the key objective by providing a safe and familiar environment for the children.

Reserves policy

Sufficient funds are kept in reserve to enable the charity to continue in operation for up to three months in the event of a significant fall in income.

FUTURE PLANS

It is the aim of the trustees to continue to provide excellent after school care for the children of Ysgol y Dderwen.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Clwb Gofal Mes y Dderwen ("the Clwb") is a company limited by guarantee incorporated on 12 November 1998, and governed by its Memorandum and Articles of Association.

The Board of Trustees meet weekly during term time.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

03666936 (England and Wales)

Registered Charity number

1081698

CLWB GOFAL MES Y DDERWEN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2022

Registered office

Ysgol Y Dderwen
Heol Spurrell
Carmarthen
Carmarthenshire
SA31 1TG

Trustees

Ms C Davies
Ms A Davies School Secretary
Ms E Edwards Teacher/deputy Head
Mr D W Evans Headmaster
Ms L D Jones Teacher/deputy Head
Ms S M Roberts Teaching Assistant

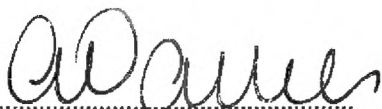
Company Secretary

Ms A M Davies

Independent Examiner

Mark Jones FCA
Clay Shaw Butler
Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

Approved by order of the board of trustees on02.09.22..... and signed on its behalf by:



.....
Ms A Davies - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF CLWB GOFAL MES Y DDERWEN

Independent examiner's report to the trustees of Clwb Gofal Mes Y Dderwen ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Mark Jones FCA
Clay Shaw Butler
Chartered Accountants
24 Lammas Street
Carmarthen
Carmarthenshire
SA31 3AL

Date:18/10/2022.....

CLWB GOFAL MES Y DDERWEN

STATEMENT OF FINANCIAL ACTIVITIES FOR THE YEAR ENDED 31 MARCH 2022

		31.3.22 Unrestricted fund £	31.3.21 Total funds £
INCOME AND ENDOWMENTS FROM	Notes		
Donations and legacies	2	1,934	24,083
Charitable activities			
Childcare		102,240	34,161
Investment income	3	6	24
Total		104,180	58,268
EXPENDITURE ON			
Charitable activities			
Childcare		67,685	51,465
NET INCOME		36,495	6,803
RECONCILIATION OF FUNDS			
Total funds brought forward		68,281	61,478
TOTAL FUNDS CARRIED FORWARD		104,776	68,281

The notes form part of these financial statements

CLWB GOFAL MES Y DDERWEN

BALANCE SHEET 31 MARCH 2022

	Notes	31.3.22 Unrestricted fund £	31.3.21 Total funds £
FIXED ASSETS			
Tangible assets	8	200	299
CURRENT ASSETS			
Debtors	9	7,569	2,513
Cash at bank and in hand		102,135	73,551
		<u>109,704</u>	<u>76,064</u>
CREDITORS			
Amounts falling due within one year	10	(5,128)	(8,082)
NET CURRENT ASSETS		<u>104,576</u>	<u>67,982</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>104,776</u>	<u>68,281</u>
NET ASSETS		<u>104,776</u>	<u>68,281</u>
FUNDS	11		
Unrestricted funds		<u>104,776</u>	<u>68,281</u>
TOTAL FUNDS		<u>104,776</u>	<u>68,281</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

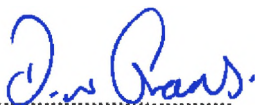
CLWB GOFAL MES Y DDERWEN

BALANCE SHEET - continued

31 MARCH 2022

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

The financial statements were approved by the Board of Trustees and authorised for issue on02.09.22..... and were signed on its behalf by:



.....
Mr D W Evans - Trustee

The notes form part of these financial statements

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

BASIS OF PREPARING THE FINANCIAL STATEMENTS

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) 'Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention.

INCOME

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

EXPENDITURE

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

TANGIBLE FIXED ASSETS

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 33.33% on cost

TAXATION

The charity is exempt from corporation tax on its charitable activities.

FUND ACCOUNTING

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

PENSION COSTS AND OTHER POST-RETIREMENT BENEFITS

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

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.

CLWB GOFAL MES Y DDERWEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

2. DONATIONS AND LEGACIES

	31.3.22	31.3.21
	£	£
Grants	1,934	24,083

Grants received, included in the above, are as follows:

	31.3.22	31.3.21
	£	£
Carmarthenshire County Council	-	2,516
HMRC JRS grant	1,934	21,567
	1,934	24,083

3. INVESTMENT INCOME

	31.3.22	31.3.21
	£	£
Deposit account interest	6	24

4. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	31.3.22	31.3.21
	£	£
Depreciation - owned assets	99	-

5. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

6. STAFF COSTS

	31.3.22	31.3.21
	£	£
Wages and salaries	59,163	45,569
Other pension costs	147	141
	59,310	45,710

The Trustees are the Key Management Personnel. The Trustees did not receive any remuneration in the year ended 31 March 2022 or the prior year.

CLWB GOFAL MES Y DDERWEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

6. STAFF COSTS - continued

The average monthly number of employees during the year was as follows:

	31.3.22	31.3.21
Childcare	15	14

No employees received emoluments in excess of £60,000.

7. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	24,083
Charitable activities	
Childcare	34,161
Investment income	24
Total	58,268
EXPENDITURE ON	
Charitable activities	
Childcare	51,465
NET INCOME	6,803
RECONCILIATION OF FUNDS	
Total funds brought forward	61,478
TOTAL FUNDS CARRIED FORWARD	68,281

CLWB GOFAL MES Y DDERWEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

8. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021 and 31 March 2022	6,659
DEPRECIATION	
At 1 April 2021	6,360
Charge for year	99
At 31 March 2022	6,459
NET BOOK VALUE	
At 31 March 2022	200
At 31 March 2021	299

9. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Trade debtors	7,278	1,294
Other debtors	—	969
Prepayments and accrued income	291	250
	<u>7,569</u>	<u>2,513</u>

10. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.22 £	31.3.21 £
Other creditors	31	26
Accrued expenses	5,097	8,056
	<u>5,128</u>	<u>8,082</u>

11. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	At 31.3.22 £
Unrestricted funds			
General fund	68,281	36,495	104,776
TOTAL FUNDS	<u>68,281</u>	<u>36,495</u>	<u>104,776</u>

CLWB GOFAL MES Y DDERWEN

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 31 MARCH 2022

11. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	104,180	(67,685)	36,495
TOTAL FUNDS	<u>104,180</u>	<u>(67,685)</u>	<u>36,495</u>

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted funds			
General fund	61,478	6,803	68,281
TOTAL FUNDS	<u>61,478</u>	<u>6,803</u>	<u>68,281</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	58,268	(51,465)	6,803
TOTAL FUNDS	<u>58,268</u>	<u>(51,465)</u>	<u>6,803</u>

12. RELATED PARTY DISCLOSURES

During the year ended 31 March 2022, children of two of the trustees attended the Clwb, paying £967.