

REGISTERED COMPANY NUMBER: 03666936 (England and Wales)
REGISTERED CHARITY NUMBER: 1081698

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2019
FOR**

CLWB GOFAL MES Y DDERWEN

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

CLWB GOFAL MES Y DDERWEN

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FOR THE YEAR ENDED 31 MARCH 2019**

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CLWB GOFAL MES Y DDERWEN

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2019

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 2019. 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 2015).

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.

Once again during the year 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 invested in increased entertainment during the school holidays which includes the use of the local swimming pool, trips to the local park.

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

FINANCIAL REVIEW

Financial position

At 31 March 2019 the Charity had total reserves of £36,567, 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

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2019**

REFERENCE AND ADMINISTRATIVE DETAILS

Registered office

Ysgol Y Dderwen
Heol Spurrell
Carmarthen
Carmarthenshire
SA31 1TG

Trustees

Ms C Davies	
Ms A Davies	School Secretary - appointed 1.4.18
Ms E Edwards	Teacher/deputy Head - appointed 1.4.18
Mr D W Evans	Headmaster - appointed 1.4.18
Ms L D Jones	Teacher/deputy Head - appointed 1.4.18
Ms S M Roberts	Teaching Assistant - appointed 1.4.18

Company Secretary

Ms A M Davies

Independent examiner

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

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of Clwb Gofal Mes Y Dderwen for the purposes of company law) are responsible for preparing the Report of the Trustees 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 those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- 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 proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to 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.

Approved by order of the board of trustees on 19 December 2019 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 2019.

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:18/12/19.....

CLWB GOFAL MES Y DDERWEN

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2019**

	Notes	31.3.19 Unrestricted fund £	31.3.18 Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies		300	165
Charitable activities			
Childcare		88,790	90,218
Investment income	2	17	7
Total		<u>89,107</u>	<u>90,390</u>
EXPENDITURE ON			
Charitable activities			
Childcare		74,894	97,235
NET INCOME/(EXPENDITURE)		<u>14,213</u>	<u>(6,845)</u>
RECONCILIATION OF FUNDS			
Total funds brought forward		22,354	29,199
TOTAL FUNDS CARRIED FORWARD		<u><u>36,567</u></u>	<u><u>22,354</u></u>

The notes form part of these financial statements

CLWB GOFAL MES Y DDERWEN

**BALANCE SHEET
AT 31 MARCH 2019**

		31.3.19 Unrestricted fund £	31.3.18 Total funds £
FIXED ASSETS	Notes		
Tangible assets	7	-	345
CURRENT ASSETS			
Debtors	8	9,404	8,790
Cash at bank and in hand		32,551	15,224
		<u>41,955</u>	<u>24,014</u>
CREDITORS			
Amounts falling due within one year	9	(5,388)	(2,005)
NET CURRENT ASSETS		<u>36,567</u>	<u>22,009</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		36,567	22,354
NET ASSETS		<u>36,567</u>	<u>22,354</u>
FUNDS	10		
Unrestricted funds		36,567	22,354
TOTAL FUNDS		<u>36,567</u>	<u>22,354</u>

The notes form part of these financial statements

CLWB GOFAL MES Y DDERWEN

**BALANCE SHEET - CONTINUED
AT 31 MARCH 2019**

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2019.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2019 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.

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 on 19 December 2019 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 2019**

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 2015)', 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
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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.

2. INVESTMENT INCOME

	31.3.19	31.3.18
	£	£
Deposit account interest	17	7

**NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019**

3. NET INCOME/(EXPENDITURE)

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

	31.3.19	31.3.18
	£	£
Depreciation - owned assets	345	1,294

4. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2019 nor for the year ended 31 March 2018.

TRUSTEES' EXPENSES

There were no trustees' expenses paid for the year ended 31 March 2019 nor for the year ended 31 March 2018.

5. STAFF COSTS

	31.3.19	31.3.18
	£	£
Wages and salaries	65,943	84,665
Other pension costs	63	97
	<u>66,006</u>	<u>84,762</u>

The Trustees are the Key Management Personnel. The Trustees did not receive any remuneration in the year ended 31 March 2019 or the prior year.

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

	31.3.19	31.3.18
Childcare	15	18

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

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £
INCOME AND ENDOWMENTS FROM	
Donations and legacies	165
Charitable activities	
Childcare	90,218
Investment income	7
Total	<u>90,390</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

6. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £
EXPENDITURE ON	
Charitable activities	
Childcare	97,235
Total	97,235
NET INCOME/(EXPENDITURE)	(6,845)
RECONCILIATION OF FUNDS	
Total funds brought forward	29,199
TOTAL FUNDS CARRIED FORWARD	22,354

7. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2018 and 31 March 2019	6,360
DEPRECIATION	
At 1 April 2018	6,015
Charge for year	345
At 31 March 2019	6,360
NET BOOK VALUE	
At 31 March 2019	-
At 31 March 2018	345

8. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade debtors	9,174	7,641
Other debtors	-	1,149
Prepayments and accrued income	230	-
	9,404	8,790

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

9. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31.3.19 £	31.3.18 £
Trade creditors	-	149
Social security and other taxes	684	-
Other creditors	98	86
Accrued expenses	4,606	1,770
	<u>5,388</u>	<u>2,005</u>

10. MOVEMENT IN FUNDS

	At 1.4.18 £	Net movement in funds £	At 31.3.19 £
Unrestricted funds			
General fund	22,354	14,213	36,567
	<u>22,354</u>	<u>14,213</u>	<u>36,567</u>
TOTAL FUNDS	<u>22,354</u>	<u>14,213</u>	<u>36,567</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	89,107	(74,894)	14,213
	<u>89,107</u>	<u>(74,894)</u>	<u>14,213</u>
TOTAL FUNDS	<u>89,107</u>	<u>(74,894)</u>	<u>14,213</u>

Comparatives for movement in funds

	At 1.4.17 £	Net movement in funds £	At 31.3.18 £
Unrestricted Funds			
General fund	29,199	(6,845)	22,354
	<u>29,199</u>	<u>(6,845)</u>	<u>22,354</u>
TOTAL FUNDS	<u>29,199</u>	<u>(6,845)</u>	<u>22,354</u>

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2019

10. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	90,390	(97,235)	(6,845)
TOTAL FUNDS	<u>90,390</u>	<u>(97,235)</u>	<u>(6,845)</u>

11. RELATED PARTY DISCLOSURES

During the year ended 31 March 2019, one of the trustee's children attended the Club, paying £1,132..