



Clybiau Plant Cymru Kids' Clubs

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 2024

Company Number: 4296436

Charity Number: 1093260

Clybiau Plant Cymru Kids' Clubs

Vision and Mission statement`

The graphic is a dark blue rectangle containing white text and icons. At the top left is the logo for Clybiau Plant Cymru Kids' Clubs, which consists of a stylized white icon of a child and a plant, followed by the text 'Clybiau Plant Cymru Kids' Clubs'. Below the logo, the title 'Strategy 2021-2024' is written in a large, bold, white font. Underneath the title are two white rounded rectangular boxes. The left box is titled 'Vision' and contains the text 'A Wales where children play and communities prosper.'. The right box is titled 'Mission' and contains the text 'To be the voice of Out of School Childcare Clubs in Wales, supporting children's right to play and quality childcare that is sustainable, affordable and meets the needs of children, their families and communities.'. Below these two boxes is a white rounded rectangular box titled 'Values and Behaviours' which contains five columns of text: 'Champion Healthier', 'Protect Prosperous', 'Collaborate Equal', 'Knowledge Vibrant Culture', and 'Communicate Cohesive'. At the bottom of the graphic is another white rounded rectangular box titled 'Strategic Goals' which contains four columns of text: 'Governance', 'Sustainability', 'Training', and 'Culture of Wales'.

Clybiau Plant Cymru Kids' Clubs

Strategy 2021-2024

Vision
A Wales where children play and communities prosper.

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

Values and Behaviours

Champion Healthier	Protect Prosperous	Collaborate Equal	Knowledge Vibrant Culture	Communicate Cohesive
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Strategic Goals

Governance	Sustainability	Training	Culture of Wales
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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.

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Report of the Directors and Trustees

The trustees are pleased to present their annual directors' report together with the financial statements of the charity for the year ending 31 March 2024, which are also prepared to meet the requirements for a directors' report and accounts for Companies Act purposes.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

This is the 23rd annual report of the company.

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

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

The aim and principles form a strategic plan which is agreed by the Board of Trustees. This Annual Report of the Board of Trustees identifies **achievements and benefits to the public** against these principles, this year we have set out our achievements and success against our strategic objectives:

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

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Chairperson's Report

During this year the whole organisational team have continued to work collaboratively utilising their experience, skills and knowledge to provide the Out of School Childcare Sector with meaningful support.

Our Customer Relationship Manager (CRM), implemented last year, has given us the capability to drill down on details of provisions, enabling us to provide accurate information to Welsh Government and Local Authorities.

This ability to access detailed information through the CRM has also allowed us to offer targeted support through our funded projects such as 'Connected Childcare Communities' (The National Lottery Community Fund) to improve sustainability and governance and CYMell to enhance Welsh language provision.

Linked to our CRM is our new Club Portal, which we launched this year, allowing all Out of School Childcare Clubs to easily manage their own data and assist us to improve services and streamline processes internally.

We were delighted to access continuation funding until 2026 for our successful National Lottery Community Fund project, securing support for clubs across Wales.

Our CYMell project is also building the strength of the Welsh medium Out of School Childcare sector. Working with Mudiad Meithrin to expand Cylchoedd to offer Afterschool and Holiday care, training Welsh speaking staff to become Playworkers and supporting clubs to register with CIW.

Collaboration in other areas of our work continues to grow as highlighted in 'Review of the Year' below.

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Review of the Year

With our outreach work through our projects and our new CRM in place, it has been encouraging this year to see the number of clubs on our records have increased for the first time in a few years **to 1,529 (1,526) clubs, 852 (847) settings, 46,274 (45,757) places**. This is despite the continued challenges such as the cost of living and recruitment and retention of the workforce faced by the Out of School Childcare sector.



Our Childcare Business Development Officers have supported 18 clubs to open, with 16 clubs also opened without requiring support.

Additionally, with the launch of our Club Portal this year, many settings have taken the opportunity to update their information on the number of clubs and places they offer (63 newly supported, 23 no longer offered, 71 closed) resulting in a net **increase of 5 settings**, whilst also seeing a **net increase of 3 clubs**. Our CRM enables us to more accurately record and analyse our club numbers settings and places.

Our CRM has enabled us to track and monitor changes more effectively allowing us to see a decrease in unregistered school run settings 50% (52%) along with decreases in unregistered private settings 10% (13%) and in other types of management 18% (28%).

Our CRM has and will continue to allow us to track and monitor changes enabling us to better tailor our support.

Settings by Management Type

Dull Rheoli

Management Types



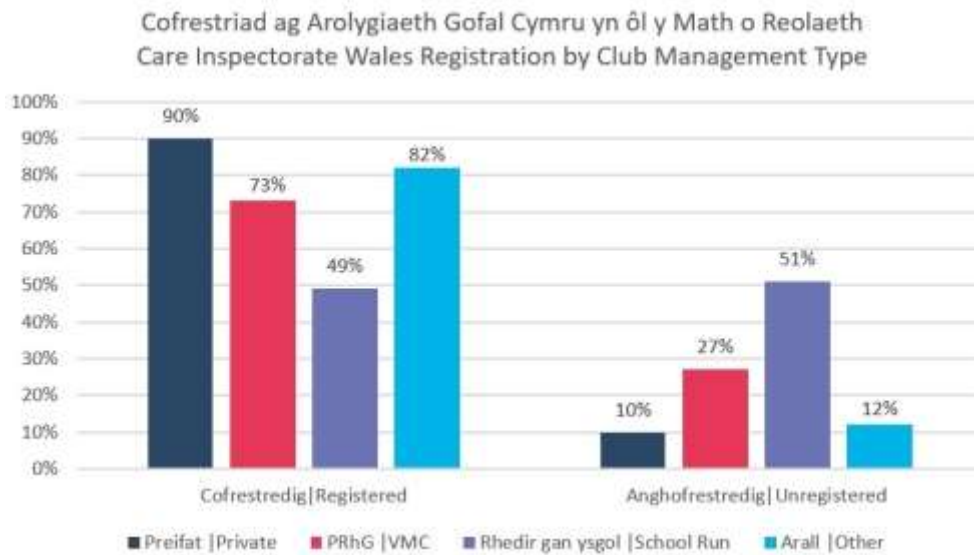
This year has seen an increase in the number of Out of School Childcare settings that are run by Voluntary Managed Committees 309 (301) along with a decrease in privately run settings 420 (423). School run settings and other have remained the same as the previous year.

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Care Inspectorate Wales Registered Clubs

We are encouraged to see the support given by our Childcare Business Development Officers through the CYMell and The National Lottery Community Fund Projects and some local authority funding has resulted in the overall percentage of clubs that are registered increase **88% (86%)** this year.



The management type of settings by registration has changed slightly with an increase (3%) in privately owned and an increase (1%) in school run registered and decrease in voluntary managed settings that are registered (1%)

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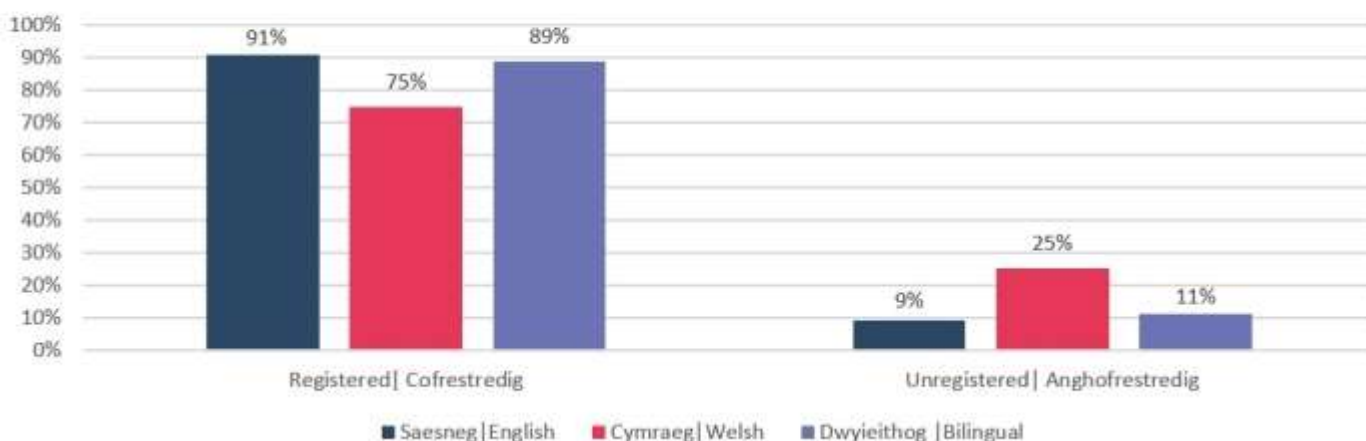
Language Iaith



Language of Clubs

The number of Welsh medium registered clubs has increased this year to **202 (1179)**. This increase can be attributed to support through funding from Welsh Government for our CYMell project. We have been able to motivate clubs to register with an associated increase in the percentage of registered **Welsh Medium clubs rising to 75% (73%)**. English medium clubs continue to be more likely to be registered (91%) in comparison with their Welsh medium counterparts (75%).

Cofrestriad ag Arolygiaeth Gofal Cymru yn ôl Iaith y Clwb
Care Inspectorate Wales Registration by Club Language



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Collaborations

Collaborating with CWLWM partners and supporting Welsh Government's Programme for Government, we responded to consultations and represented the sector on: [Follow up inquiry into childcare and parental employment](#); [The Structure of the School Year](#); [National Club Survey, published April 2024](#); [Disabled and neurodivergent childrens access to Out of School Childcare](#); [Child Poverty 11 09 23](#); [Welsh Language NOS Research Activity Survey](#).

2023/24 saw the launch of the DARPL/Cwlwm working Partnership, continued participation in the Anti-Racist Wales Action Plan meetings and collaboration on anti-racist learning resources relevant for the sector along with a 'Tube Map' visualising anti-racist resources available to the sector.

With the workforce in mind, we also collaborated with Welsh Government to create an informative video and represented the sector on working groups on the professional registration of practitioners.

Our work with other departments in Welsh Government continued through the year, including work with Community Focused Schools leads and a presentation to CFS Managers, highlighting the value of schools hosting childcare and promoting Playwork qualifications to school staff.

We have continued to strengthen our working relationship with Play Wales, exploring collaborative working including on some of the Play Review recommendations.

Our work with Social Care Wales, both through our representation on the Early Years Network and through our work with We Care Wales and their wider campaign continues to encourage staff, including Welsh-speaking, to the Childcare Sector. We promoted Out of School Childcare and Playwork at both their Managers Hubs and on their Introduction to Childcare course.

Our Childcare Business Development Officers funded through the National Lottery Community Fund, Local Authorities and CYMell projects have continued to support the sector through the struggles of the year, whilst our Training team support the existing and new workforce through achievement of qualifications. All supported by an excellent Finance and Administration team.

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Governance

Incorporated organisations with strong child focused governance, providing sustainable and quality play and care for children, families and communities.

National Club Survey (autumn 2023)

With a 35% response rate, our [Survey](#) allowed us to develop individual club action plans (86) and tailored support, accurately represent the sector and provide key recommendations to decision makers and other key partners. The Survey indicated an increase in registrations ([Care Inspectorate Wales \(CIW\)](#)/[Tax Free Childcare \(TFC\)](#)/[The Childcare Offer \(TCO\)](#)) and a drive for quality through demand for Professional Development opportunities such as using Welsh and anti-racist practice (whilst the high need for funded qualifications continues). It is also clear that clubs provide play and socialisation opportunities for a high number of children with a variety of wellbeing and support needs. However, financial sustainability and recruitment and retention remain a significant challenge.



Business/committee skills/webinars

Our Childcare Business Development Officers delivered 1,833 business skills sessions to improve sustainability, governance and quality covering topics such as: staffing, governance, funding, policies and procedures, supporting quality, financial systems and language.

“We reached out to Clybiau Plant Cymru for some advice and support and their help has been of such value to us. The Childcare Business Development Officers were immediately on hand with encouragement, help and advice which has definitely put us on the right track.”

“We now have charitable status as a registered Charitable Incorporated Organisation. Without the support of Clybiau Plant Cymru Kids' Clubs we would not be able to continue to deliver high quality childcare in a small rural community that benefits the families, the children and the school.”

“Sandra has a wealth of knowledge of the childcare and play sector, and along with her experience has allowed us to develop our business.”

“The support from Clybiau Plant Cymru Kids' Clubs enabled us to adopt strong financial systems to ensure a sustainable business, this support also meant we were able to successfully apply for grant funding of £1,900 which provided new art cupboards and we were able to fully stock them.”

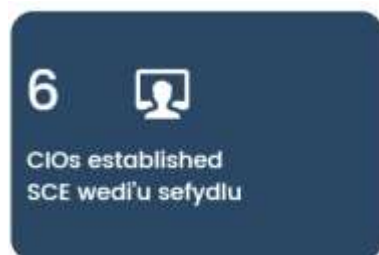
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Policies, procedures and resources



96 resources were created thanks to our National Lottery funded project, CYMell and a combination of other funders for the sector including sun/incident/accident policy updates and other resources such as [‘Involving children in your club’s governance’](#), [‘Playing Outdoors and Exploring Nature Resources’](#), [‘Benefits of Childcare Clubs in Community Focused Schools’](#), [‘10 ways Voluntary Management Committees can be supported’](#), [anti-racist blogs](#) and diverse activity ideas e.g. [Diwali](#). Resources specific to enhancing the use of Welsh included Welsh lanyard vocabulary cards, bilingual community treasure hunt, Greetings and Teithio posters. Our quarterly newsletters continued with specific themes: [Y Bont Spring 2023: The Culture of Wales](#); [Y Bont Autumn: Changes](#); [Y Bont Winter 2023 - The Role of the Playworker](#); [Y BONT Spring 2024: Nature](#).

Incorporation/Legal Forms



We have supported **6 clubs to achieve Charitable Incorporated Organisation (CIO)** registration with the Charity Commission (limiting volunteers’ liability) and continue to promote the support available and benefits for unincorporated clubs with a further 12 working towards.

Fairer Governance/celebrating diversity

We have updated our [Anti-Racist resources](#), created a background [video](#) for DARPL ant-racist training, delivered training, created [blogs](#) to share support staff and settings to move along the anti-racist continuum, and for the first time explored anti-racist practice within our National Clubs Survey identifying a significant number of clubs embarking on training in this area. We continue to highlight activities celebrating diversity in our ebulletin/newsletters/website and this will culminate in our Celebrating Diversity resource pack which has been reviewed by Anti-Racist Community Mentors with lived experience and will be relaunched in the next year.

Children who need extra support in school may not need extra support within a play setting. Some children however may require specific treatment, facilities or care while in the club that is above and beyond the usual provision for most children. It is also clear from our National Club Survey that that clubs provide play and socialisation opportunities for a high number of children with a variety of wellbeing and support needs and we are using these findings to plan our programme of National Lottery Funded online events or Clwb Hwbs and have engaged experts at our Conference to support the sector.

We surveyed **Out of School Childcare Clubs** to gain a greater understanding of the number of children with additional / behavioural needs, whether with a formal statement or not. The results of the survey enabled us to form a response to the Children, Young People and Education Committee at the Welsh Parliament consultation looking at whether disabled and neurodivergent children and young people have equal access to education and childcare settings.

We continued to support children with additional needs to access clubs where funding was available: £31,787 funding was awarded to clubs in Newport for Extra Hands, enabling 11 children to attend a total of 872 play rich Out of School Childcare Club sessions with their peers. £21,900 Extra Hands funding was awarded to clubs in Conwy, enabling 6 children access to a total of 675 play rich Out of School Childcare Club sessions with their peers.

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Staff recruitment/induction

Our National Club Survey identified that staff shortages are continuing to undermine the sustainability of settings, their ability to register with CIW and expand their businesses to meet waiting lists. The majority of those leaving posts are leaving the sector; lack of candidates with qualifications is the main challenge when recruiting (56%), followed by lack of applicants generally (55%).

We have been mitigating this by:

- Focused on the delivery of Level 2 and 3 Playwork qualifications to ensure that training funds could be prioritised for those that need to qualify for registration.
- Promoting the role of the Playworker and funded playwork qualifications at every opportunity including to school support staff.
- Through our work on the Playwork Education and Training Council (PETC) Wales, we advocated for an expansion of qualifications that could be used in conjunction with the Level 2 Award in Playwork Practice to fully qualify staff in out of school childcare; provide improved opportunities for professionals working in Youth Work, Forest School or Education to enter the Playwork Sector with a level 2 qualification without needing to complete a full diploma.
- Supported the mapping of childcare qualifications with Social Care Wales for anyone joining the sector from outside of Wales potentially increasing the pool of qualified childcare practitioners to ease the recruitment challenge.
- Successfully promoted the need for Playwork qualifications for those working under 16 hours to support the CIW registration of settings who have staff needing qualifications but do not work enough hours to access funded opportunities.
- Attending careers' events.
- Spoke at Social Care Wales Introduction to Childcare courses to help promote a career in Playwork
- Highlighted the role of the Playworker in our Y Bont winter edition.
- Delivering 255 staffing related business skills.
- Advertising Playworker vacancies.
- Supporting the [Playworker | WeCare Wales](#) role description revision.
- Recognising our workforce at our Annual [Out of School Childcare Conference and Awards Ceremony 2024](#).

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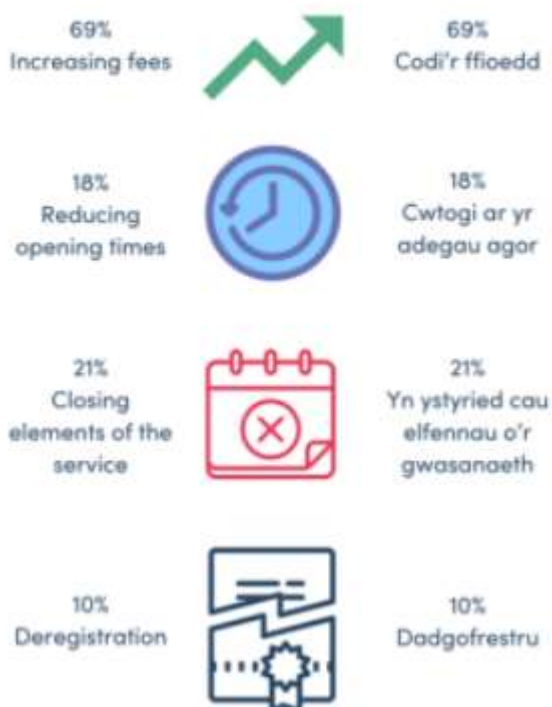


Financial sustainability (along with staff shortages) continues to challenge the sector. Clubs are considering increasing fees, reducing opening times and closing elements of their business (National Club Survey 2023).

Financial Support

Longer term impacts | Effeithiau'r tymor hirach

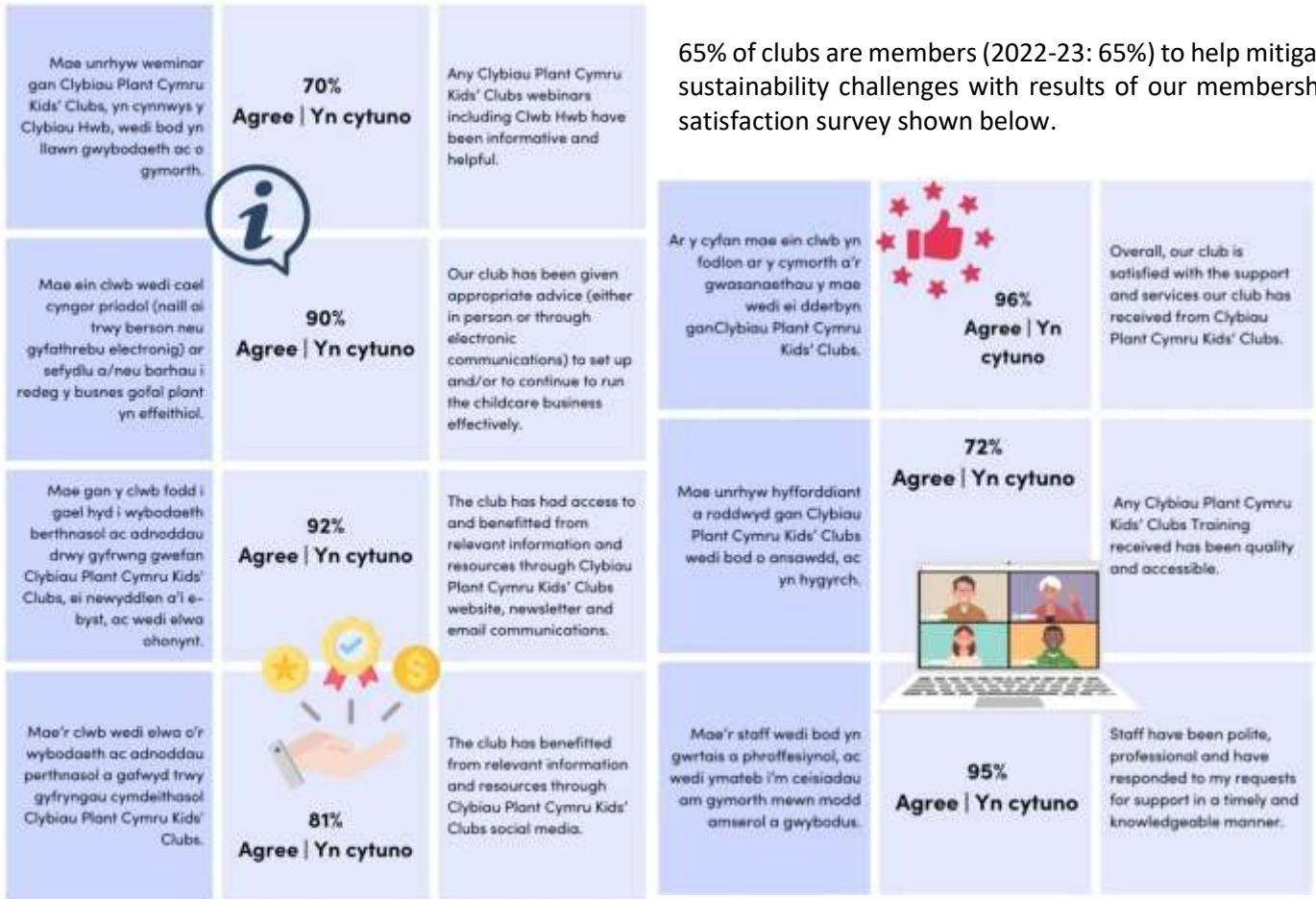
In 12 months+, considering: Mewn 12 mis+, gan ystyried:



We successfully accessed funds to support Out of School Childcare Clubs. Significantly we achieved 3 year continuation funding for our successful National Lottery Community Fund project, securing support for clubs across Wales. As staff shortages continue to undermine the sustainability of settings ([National Club Survey 2023](#)), the continuation of our Welsh Government funding to deliver playwork qualifications (Progress for Success followed by the Training and Support Programme) was also very welcome news. A grant from The Moondance Foundation provided free membership for clubs giving them access to support and resources as well as other benefits and offered a small funded places scheme to support children's need to socialise and play and also the sustainability of clubs.

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Membership satisfaction



65% of clubs are members (2022-23: 65%) to help mitigate sustainability challenges with results of our membership satisfaction survey shown below.

Care Inspectorate Wales registration



During the year, 20 settings achieved CIW registration, with our staff supporting **14 of those settings**. We continue to **support 22 settings** that are working towards registration.

Clwb Hwbs

During the year, 10 Clwb Hwbs on topics ranging from the Refreshed National Minimum Standards (NMS), introducing Welsh, food and nutrition, quality, children's participation, marketing and funding have been held with 127 people in attendance. 100% found the information useful and were likely to implement it. Participants' knowledge score increased on average from 3.76 to 4.75 out of a maximum of 5.

"Thank you so much for this course so easy to take in all the knowledge given and makes myself more confident to implement everything into my workspace " Rabbit Hill Dec 2023.





Considerable attention has been paid to the development of our delivery of the Level 2 Award in Playwork Practice and the Level 5 Advanced Diploma in Playwork; as well as refreshing learner handbooks and devising new techniques to deliver online training dynamically. Beyond the resources the **sector have benefited from increased levels of training being offered**. This year has seen **Training Attendances of 6,407**, this is an **increase of 817** on last year.

Evaluations demonstrate that we continue to offer the highest quality training with learners on completing their training **rated our Training Officers on average 4.9 out of 5** and **100% would recommend our training**. This year we have engaged in mini surveys, having taken the decision to repeat the same questions at the end of the year that we issued in the beginning of the year helped us demonstrate distance travelled. The Learner Survey shows us that the time spent developing resources has been incredibly impactful with a 20% increase of learners rating our resources as excellent; **86% rating the resources provided excellent. 100% of learners rated our resources good-excellent**. Not only did we create high effective resources we also demonstrated that we work in the most inclusive way possible with **88% of our learners scoring us excellent for the accessibility of our training**.

Learners have told us:

- “I felt the tutor was amazing and managed to get all of the required information to give a comprehensive understanding of play work and to gain our qualification.”
- “The Training Officer created a fantastic learning environment, even online. The Training Officer was always an email or phone call away to support.”
- “Very informative and interesting. Made me change my ways of working with the children”
- “The Training Officer is absolutely fantastic!! I cannot recommend her enough and think every person working in the childcare sector needs to take this training!”

This year we have once again been able to demonstrate significant impact, not only to the individual learners, but also the sector with **322 more qualified Playworkers**. Furthermore, employers are also identifying that the training we offer is making a difference, with **94% of Employers reporting that the training was impactful**.

Employers have told us:


- “Training is having a positive impact on our employees' practices, even for those who are already skilled play workers. The training provides new insights, techniques, and approaches that enhance their existing abilities and deepen their understanding of play work principles. It's refining their practice, making it more nuanced, adaptable, and effective in supporting children's development and well-being. The training is a valuable opportunity for continuous learning and growth, benefiting both our experienced play workers and the children they engage with.”
- “The training advisor is adaptable and knowledgeable. She is on hand for support at any time and provided excellent advice and guidance.”

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Clybiau Plant Cymru Kids' Clubs, Bridge House, 15/17 Red, Station Road, Rhosaf ar Ordd, Gwynedd | Llanidloes, Caerffili | Tontrefon, Ceredigion | Tontrefon, Ceredigion | Tontrefon, Ceredigion

Cynnydd ar gyfer Llwyddiant

Progress for Success



"Excellent learning pace. Excellent learning environment. Content was broken down and explained very well."

"Cyflymder dysgu gwych. Amgylchedd dysgu gwych. Cafwyd y cynnwys mewn darnau bach a eglurwyd yn dda iawn."

Dyfarniad Lefel 2 mewn Arferion Gwaith Chwarae
75 o ddysgwyr yn cymhwyso

*** 75**

Level 2 Award in Playwork Practice
75 Learners Achieved

Dyfarniad Lefel 3 mewn Pontio i Waith Chwarae
Cyfradd Cyflawniad

89%

Level 3 Award in Transition to Playwork
Achievement Rate

Dyfarniad Lefel 2 mewn Arferion Gwaith Chwarae
Cyfradd Cyflawniad

90%

Level 2 Award in Playwork Practice
Achievement Rate

Dyfarniad Lefel 3 mewn Pontio i Waith Chwarae
687 o ddysgwyr yn cymhwyso

*** 687**

Level 3 Award in Transition to Playwork
687 Learners Qualified

"Dull dysgu gwych, ymgysylltiol iawn, a llawn gwybodaeth 5"**

★★★★★

"Brilliant teaching method very engaging and informative 5"**

Diploma Lefel 3 mewn Gwaith Chwarae: Egwyddorion ar Waith
3 o ddysgwyr yn cymhwyso

*** 3**

Level 3 Diploma in Playwork Principles into Practice
3 learners achieved

Progress For Success

Thanks to the funding from Progress For Success and the hard work and support provided by our Training Officers there are now **762 more qualified Playworkers across Wales; 687 who are qualified to Level 3** (687 x Level 3 Award in Transition to Playwork, 75 x Level 2 Awards in Playwork Practice and 3 x Level 2 Certificates in Playwork Principles into Practice) .

Apprenticeships

Having previously ceased working with Pembrokeshire College and in the knowledge that as of July we would no longer be working with ACT, it was hoped that we could grow our contract with Cambrian Training. As we approached the end of the 22-23 academic year, we worked closely with Cambrian to support them to utilise their under spend. Cambrian committed to the training that had been signed, then increased our contract value to ensure that all learners training costs were met awarding us a contract of £238,082. Considering the needs of the sector, it was decided that due to limited starts available we would suspend Level 5 starts to focus on the qualifications needed for CIW registration. Although we suspended starts of level 5s we continued to support learners who were continuing from the previous year. this has led to us working with **83 Apprentices from Level 2-5**.

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Last year we reported how as part of our Quality Planning we created a new Individual Learning Plan (ILP) and soft skills modules. The ILP has been modified further to integrate this into our Online portfolio with an aim to improve usability for both the Training Officers and the Quality Team. Soft Skills modules have been created in the form of a personal development unit that seeks to meet the outcomes of wellbeing of Future Generations Act 2015: This includes promoting wellbeing, sustainability and the use of Welsh. This year we have also been focusing on improving employer engagement in Apprenticeships, as part of this we have created an employer newsletter with information about our training and key sector updates. Our efforts have been successful with our survey showing a **10% increase in the number of employers feeling very involved in their staff training; 96% of employers now agree.**

Qualifications claimed

This year our target for qualifications claimed was once again 500, due to Progress for Success coming to an end there was 3 months where we were unable to offer funding Training for the Level 2 Award in Playwork Practice, Level 2 Certificate in Playwork Principles into Practice and the Level 3 Award in Transition to Playwork. This hampered our ability to reach our full potential. With that in mind the Training Team still did exceptionally well: **396 Qualifications Claimed.**

Courses commissioned

We have continued to work closely with Local authorities and other partners to offer additional courses. Courses we have commissioned to deliver this year include:

- Continued Professional Development – Newport County Council commissioned us to deliver Continuing Professional Development (CPD) sessions with staff from across the county to reinvigorate the sectors knowledge of playwork with 48 attendances.
- Aged Level 1 Award in Playwork – We have continued to work closely in partnership with Torfaen Play to provide Level 1 training for their volunteers. This year we have qualified 38 learners and have agreed a contract to continue this work in the coming year.
- Level 2 Award in Playwork Practice, in addition to our delivery of this qualification in South East Wales through Progress for Success funding, we also finalised work with People Speak out in Carmarthenshire to qualify their staff from last year. We have also received funding for this qualification from counties; Swansea, Cardiff and Merthyr Tydfil. As we entered the final quarter, we were awarded an additional contract from Welsh Government to deliver 300 qualifications pan Wales. This will have a significant role to play in addressing the deficiency of qualified playwork staff throughout the sector.
- Level 2 Certificate in Playwork Principles into Practice – We were once again able to offer one of these courses through Progress for Success in South East Wales, but thanks to the successful tendering of the Training and Support Programme we move into the new financial year with the ability to expand this offer to across Wales for 60 learners. In addition to the larger contracts, we also worked with Merthyr County Council to offer this course.
- Level 3 Award in Transition to Playwork – This year we have supported 144 Playworkers to achieve this qualification; mostly through the Progress for Success contract, but also through work with Merthyr County Council. This year we also started working with Rhondda Cynon Taf and Cardiff Councils to deliver this training. 144 new qualified Playworkers not only support clubs within the sector to maintain compliance with CIW, but it also empowers the individuals to expand their own employability and have a more sustainable career working with children.
- Safeguarding – We have offered a course for two clubs, along with our continued partnership with Carmarthenshire, ensuring that Playworkers have the fundamental knowledge that they need to know to keep children and themselves safe. Due to the changes in Safeguarding Training regulations, these will be the last Safeguarding Training we will offer.

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Training & Support Programme

In November 2023 we were successfully awarded funding to deliver 375 Agored Playwork qualifications; 300 x Level 2 Award in Playwork Practice, 60 x Level 2 Certificate in Playwork Principles into Practice and 15 Level 3 Diploma in Playwork Principles into Practice. Funding and delivery of the Level 3 Award in Transition to Playwork were split between ourselves and another provider.

As part of our delivery model Clybiau Plant Cymru Kids' Clubs have enlisted the support of 3 subcontractors; all based in local authorities and who consistently deliver the Agored suite of Playwork qualifications.

The overarching aim of this project is to increase the number of qualified Playworkers across Wales. This will ultimately support the ability of Out School Childcare Clubs to register with CIW or maintain compliance with the National minimum Standards.

For the final quarter of the 23-24 financial year and the first quarter of delivery we aimed to sign up 28 learners on the Level 3 Award in Transition to Playwork, we achieved **31**. This not only meant that there would be **31** additional qualified Playworkers but also **22** organisations were set to benefit from an increase in qualified staff.

Staff Professional Development

We continue to encourage staff to identify and attend Continued Professional Development. This year we have ensured that all Training Officers that did not already achieve Level 3 Award in Delivering Dynamic Playwork Training; expanding our capability to deliver the Level 2 Award in Playwork Practice, Level 2 Certificate in Playwork Principles into Practice and the Level 3 Diploma in Playwork Principles into Practice. Other training Highlights included the Internal Play Association conference, National Playwork Conference and Welcoming every one LGBTQ+ pack launch. This year we received 40 requests to attend training all of which were agreed and attended. Staff attending these training sessions ensures that they have the up to date knowledge and skills needed to support the sector.

Clybiau Plant Cymru Kids' Clubs



Clybiau Plant Cymru Kids' Clubs recognises the importance of developing the Welsh language and is proud of taking an active role in contributing, through our projects, to the Welsh Government's target of 1 million Welsh speakers by 2050. The Childcare and Playwork sector are best placed to support the increase of Welsh in children outside of the school setting, supporting Welsh Governments' vision of 1 million Welsh speakers by 2050.

CYMell



The work undertaken through the CYMell project has resulted in an increase in the number of Welsh medium CIW registered clubs 202 (179) along with an increase in the number of bilingual CIW registered clubs 152 (146). This increase is through new registrations and existing settings expanding the services they offer to include Out of School Childcare.



21 Welsh and bilingual settings have been awarded a CIW registration grant of £1,000 to register with CIW or to expand to include Out of School Childcare, these grants have supported settings to pay staff to complete the registration paperwork and to review policies and procedures to support Registration applications. Working collaboratively with Mudiad Meithrin, of the 21 awarded, 8 Cylchoedd have extended to offer Out of School Childcare provision for children up to the age of 12, the grant also supported them to purchase age-appropriate equipment to extend their provision for the older children. With bespoke support from Welsh Language Childcare Business Development Officers (WLCBDO's), funded through the CYMell project has supported this increase in Registered settings. We continue to work with a further 3 settings to apply for CIW registration and plan to engage and work with 15 in 24/25.



Clybiau Plant Cymru Kids' Clubs

Supporting the sustainability of existing settings, through expert support from the Welsh Language CBDO's, with their financial planning, systems and record keeping ensuring the retention of Welsh and bilingual registered settings. **9** Welsh / bilingual settings have been supported to apply for a Sustainability grant of £2,500, with **6** settings submitting applications, **3** settings continue to receive support with their applications and financial planning.

Bilingual Out of School Childcare Clubs have been supported to change their operational language to Welsh. **2** settings have been supported and have been awarded a grant of £4,000 to support with the process and their sustainability while they grow their provision in their new language. WLCBDO's and the Welsh Promise continues to support another **2** settings who are working towards changing their operational language to Welsh.



88
Qualifications
Claimed



142
Playwork qualifications
delivered



106
Bursaries awarded

142 Playwork qualifications were delivered, **88** Playwork qualifications achieved, with **54** learners are still in learning. **18** settings who were awarded grant funding to register with CIW or expand have been able to so because of the training available. Without qualified Playworkers settings are unable to become CIW registered or expand the services provided.



Bursary grants - one of the barriers to registration was removed through the provision of an incentive bursary to gain necessary qualifications. **106** bursaries have been awarded allowing settings to pay staff to attend the Playwork training, in their own time, or to pay staff to cover if sessions were in work time.

Welsh Promise

Through the CYMell funding and dedicated staff, settings have been encouraged to increase their use of Welsh. **106** Out of School Childcare Clubs expressed an interest in our Welsh Promise, with **81** enrolled (**50** Bronze, **17** Silver **14** Gold). Over this year we have delivered **203** Welsh language support sessions, **18** Assessments and **9** Evaluations resulting in; **21** Out of School Childcare Clubs achieving their Bronze award, **4** achieving Silver and **2** submitting their self-evaluation to the Welsh Language Commissioners Office for Cynnig Cymraeg, which will support them to achieve Gold.

Camau

Our Welsh Language Coordinators are also on hand to support settings on their Welsh language development journey, working in partnership with the National Centre for Learning Welsh (NCLW) and the CAMAU project, with bespoke practical online support sessions tailored to each setting. Camau is a Welsh language course bespoke for the childcare, playwork and Early Years (CPEY) workforce sector.

Welsh Language Childcare Business Development Officers (WLCBDOs) support our Work Welsh project supporting settings to increase their use of Welsh through the CAMAU course and The Welsh Promise through CYMell.

Clybiau Plant Cymru Kids' Clubs

Camau courses were promoted by utilising numerous platforms such as the Welsh Promise, social media, weekly bulletins, Y Bont newsletter, Clwb Hwbs and Webinars and during settings visits by Childcare Business Development Officers and Training Officers to further the reach of information. Camau units were showcased during networking events with a total of **47** attendees.

Learners' positive messages were shared via social media. The impact of this has been shown through queries and enrolments on the CAMAU course.

A total of **172 learners** enrolled on Mynediad Cwrs Chwarae, supported by our WLCBDO's **96** (56%) learners completed their enrolled level.

63 support sessions have been provided both in person and virtually.

4 case studies were developed highlighting the impact of the Camau courses in conjunction with the action plans developed to achieve the Welsh Promise has on their Welsh Language journey.

#WelshWednesday continues to be a success amongst members. Every Wednesday 6/7 key vocabulary words are shared via social media, based around themes, seasons awareness days, celebrations etc. in the form of a poster so that settings can print and display in the setting and embed the Welsh language. Welsh Wednesday posts also include key vocabulary based around playwork and the unit our playwork learners are looking at that month.

Work Welsh and the Organisation

Our annual Staff Survey was completed, giving staff the opportunity to identify their Welsh language skills, confidence and language aspirations.

- 30% of staff are fluent Welsh speakers, an increase of 26% on previous survey.
- 15% decrease in staff with no confidence in using the Welsh language.
- 22% of staff stated they had more confidence than 12 months ago.
- 95% of non-fluent Welsh speakers would like to increase their use of Welsh.
- 62% of fluent Welsh speakers would like to increase/improve their Welsh including written Welsh and translating.

"Diolch for all you have done in the last 12 months and more to support everyone to feel more confident in their use of Welsh"

Projects

Connected Childcare Communities (The National Lottery Community Fund)

We were delighted to have successfully applied for continuation funding from 1st June 2023, which sees us continue to employ Childcare Business Development Officers to help improve quality, sustainability and governance of clubs across Wales until 2026.



This significant **National** Lottery funded project has enabled us to engage and work closely with our Out of School Childcare Club Community to improve the lives of children and families across Wales. From June **2023** until the end of March **2024** the following results were achieved.

IMPROVED QUALITY

- **56** settings with tailored action plans to improve quality.
- **167 business skills sessions**, enhancing quality.

Clybiau Plant Cymru Kids' Clubs

- **10** Clwb Hwbs with 127 people, improving knowledge on e.g. the Refreshed NMS, introducing Welsh, food and nutrition, quality, children's participation, marketing, funding (100% finding the information useful and likely to implement).
- Supported **up to 90** resources.

IMPROVED GOVERNANCE

- **21 settings with improved governance.** This includes improved legal structure and CIO registrations (2), policy development, insurance reviews, committee/staff recruitment and induction.
- **215** business sessions, improving governance skills and knowledge (e.g. roles and responsibilities, development of policies and procedures, workforce planning, recruitment, staff development / succession planning, staff and committee induction).

IMPROVED SUSTAINABILITY

- **39 settings with improved sustainability.** This includes Care Inspectorate Wales/Tax Free Childcare/The Childcare Offer registrations (10), increased attendance, financial reviews and actions, successful funding applications.
- **159** business skills sessions enhancing sustainability e.g. to effectively promote the setting and apply for funds.

The Moondance Foundation

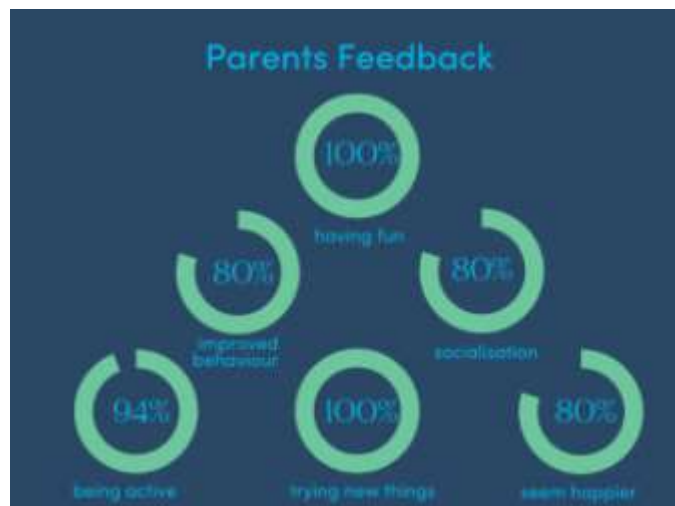


Funding received through The Moondance Foundation allowed us to support quality and sustainability of Out of School Childcare Clubs.

This was achieved through fully funded membership for 850 Out of School Childcare Clubs along with funding to support play-rich sessions for children that would not ordinarily have had access to, in turn supporting the sustainability of the clubs.



Clybiau Plant Cymru Kids' Clubs



Marketing and Media

During this year we have remained committed to enhancing the functionality of our website/portal, continuing to deliver targeted and relevant communications to our members, and awareness of the benefits of Out of School Childcare.

Our new members' portal has launched allowing them to easily manage their own data and us to improve services and streamline processes internally. We are currently developing a process to allow us to better understand portal engagement and to further enhance its capability for targeted support.

Tailoring communications and ensure relevance. Tracking the open and click rates on our emails has allowed us to gain a better understanding of our members' habits.

Our open rates increased by 5% and analysis revealed that our open rate of 42% (37%) is consistently higher than the UK average of 39%. Our click rates followed the upward trend remaining at 6%, still higher than the UK average of 3%. On specifically looking at our Weekly Bulletin data our click rate rises to 7.7%

Finance

Income

Overall our income decreased by approximately 12% this year £1,488,824 (£1,686,048) This was due to **less** funding from the Welsh Government **compared to the previous financial year.**, where we had received additional in year Cwlwm grant.

We were successful in receiving funding for continued and new projects, these included The National Lottery Community Fund (£137,452) and CYMell (£270,000). Additionally we received some Local Authority funding to support clubs in their county with training and sustainability which increased our income from Local Authorities.

We were also successful with our tender to deliver under the Training and Support Programme and this income will be realised in the next financial year.

Clybiau Plant Cymru Kids' Clubs

Expenditure

Our expenditure increased by approximately 2% £1,552,919 (£1,522,335) from 2022/23.

Although expenses were up, there were reductions in Other Office Costs, Club Resources, and Consultancy; while there were increases in Equipment, General Marketing, and Other Expenses.

The number of fulltime equivalent staff has decreased this year to 27 (30) with an average number of staff over the year of 30 (33). Staff wages and salaries were down by £14,646. Staff cost as a percentage of total expenditure amount (2024: 65%, 2023: 67%).



Balance Sheet

Our unrestricted and restricted reserves decreased compared to last year, but the reserves still stand at a healthy amount.

Our total assets have increased, although we see a decrease in fixed assets, the increase is in cash held at the bank. The cash increase is attributed to a reduction in our debtors at year end. We saw an increase in creditors from £152,041 in 2022/23 to £259,301 in 2023/24, This relates to an increase in payroll creditors and deferred grant income relating to the 24/25 Financial year 4 (£86,940).

A total of £44,987 funding was awarded to clubs in Newport for Extra Hands and Sustainability. This was a total of 10 grants to Out of School Childcare Clubs (sustainability) and 11 extra hands grants awarded.

A total of £21,900 funding was awarded to clubs in Conwy for Extra Hands. This was 6 extra hands grants awarded.

A total of £28,366 grants was awarded to 34 clubs in the Moondance grant for Assisted Places.

Furthermore, a total of £70,200 was awarded to clubs under the CYMell Grants scheme for Care Inspectorate Wales registration (CIW), Change of Operational language to Welsh, Sustainability, and Bursary Grants.

RISKS

As we are dependent on certain income sources, this is one of our principal risks. We receive funding from many different sources, and this causes uncertainty as we cannot be certain as to who will continue to fund us. To mitigate this risk, we are identifying the sources of income that are our major dependencies, and we are considering diversification plans and seeking funding from non-government sources.

Another of our principal risks is failure to achieve financial targets through budgeting or inadequate provision of funding. To mitigate this risk, we regularly monitor variances against the monthly budgets to ensure all cost centres are performing correctly. We are also making the managers of the cost centres aware of their position so they can implement any changes to make sure they are performing correctly.

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

The main factor that is likely to affect our financial performance and our position going forward relates back to funding. As our main income source is from Welsh Government – Cwlwm Grant, if they choose to discontinue this funding it would have a major impact on the running of the organisation as this funding contributes to our core costs. Some Local

Clybiau Plant Cymru Kids' Clubs

Authorities fund us and without this funding, we would not be able to continue the level of support we currently provide in their Local Authority Area. We can never be certain of this funding as it depends on the Local Authorities' budget year on year.

INVESTMENT POLICY

Our free reserves has resulted in an increase in the interest income received compared to last financial 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.

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

Our total amount of unrestricted funds total £259,180. The designated funds are IT Improvement (£22,428), Maternity and sickness Reserve Fund (£10,000), Fixed Assets (£45,088), TNLF Match Funding Contribution (£8,455). This leaves £173,209 as the organisation's free reserves.

Clybiau Plant Cymru Kids' Clubs

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 names are the same.

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

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

Appointment of Trustees

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

On 17 August 2005 a resolution was passed to alter the Memorandum and Articles of Association of Clybiau Plant Cymru Kids' Clubs in order to appoint 12 Trustees to the Board of Trustees from the Out of School Childcare Clubs full members.

12 Trustees are appointed through a series of 3 regional elections from the members, and with 3 co-options made by the outgoing Board, making 15 Trustees in all.

Such appointments are subject to confirmation by the members at the Annual General Meeting, and the Trustees when appointed serve until the end of the next Annual General Meeting.

The Trustees may co-opt to fill any vacancy at any time but such co-opted Trustees hold office only until the next Annual General Meeting.

Clybiau Plant Cymru Kids' Clubs

Trustee Induction and Training

All of the Trustees are familiar with the practical work of running Out of School Childcare Clubs and, with the Board co-options, provide a broad skill mix which reflects the diversity of the membership.

Each Trustee undergoes a Criminal Record Check (now known as DBS Disclosure and Barring Service) when elected. Each Trustee is given on election a trustee role description, strategic plan, memorandum and articles of association, company handbook, annual report and financial statements.

Trustees are inducted in the overall work of the organisation, and the range of projects the organisation is involved with at a series of presentations made by project leaders at the Annual General Meeting and at Board meetings during the year. Trustees receive bi-monthly copies of the "Governance" magazine, *essential information for effective trustees* published by civilsociety.co.uk. Trustees are also alerted to trustee training which is available locally as and when it occurs from such organisations as the local County Voluntary Councils.

All members of the Board of Trustees give their time voluntarily and are able to claim out of pocket/incidental travel expenses to meetings at the normal Inland Revenue rate.

Organisational Structure

Out of School Childcare Clubs
Select a Board of Trustees



Board of Trustees / Directors (elected at AGM)

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



Chief Executive Officer

Day to day management of the organisation is carried out by the Chief Executive Officer with support/advice from a Senior Team made up of a Finance Manager, 2 Development Managers, National Training Manager and Senior General Administrator.

There are 3 regional offices – in Cardiff, Colwyn Bay and Cross Hands. There are 2 Development Managers who oversee and support development and support staff who work in counties. The National Training Manager oversees the trainers who are located in the regions in liaison with their Line Managers in North and West Wales. Trainers deliver the range of courses and provide support to individual students. Childcare Business Development Officers may also deliver some training, but they provide almost all the individual mentoring to Playworkers.

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

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.

Clybiau Plant Cymru Kids' Clubs

Reference and administrative details

Directors / Trustees:

Louise Anne Touhig	- retired 17/10/2023
Elizabeth Jane Davies	
Delyth Angharad Jones	
Samantha Maitland-Price	
Janet Owen	
Beryl Louise Blackmore	
Esyllyt Anwyl Lord	- resigned 17 October 2023
Angharad Sully-Williams	- resigned 17 October 2023
Areatha Comanescu	
Samuel Gocher	- appointed 17 October 2023; resigned 18 November 2024
Debbie Tingley	- appointed 17 October 2023
Sian Morgan	- appointed 17 October 2023

Company Secretary: Jane O'Toole

Key management personnel:

Chief Executive Officer: Mrs L J O'Toole
Finance Manager: Okey Maduako

Registered office: Bridge House, Station Road, Llanishen
Cardiff CF14 5UW

Auditors: Azets Audit Services
Chartered Accountants & Statutory Auditors
Ty Derw, Lime Tree Court, Cardiff Gate Business Park,
Cardiff, CF23 8AB

Bankers: National Westminster plc
1 Taff Street, Pontypridd, Rhondda Cynon Taf
CF37 4UU

Registered company number: 4296436 (England and Wales)

Registered charity number: 1093260

Solicitors: Darwin Gray Solicitor
9 Cathedral Road, Pontcanna, Cardiff, CF11 9HA

Clybiau Plant Cymru Kids' Clubs

Statement of Trustees responsibilities

The trustees (who are also directors of Clybiau Plant Cymru Kids' Clubs for the purposes of company law) are responsible for preparing the Trustees' Report (incorporating the directors' report) and the financial statements in accordance with applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the income and expenditure of the charitable company for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements, and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for maintaining proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

The trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

ON BEHALF OF THE BOARD/TRUSTEES



Areatha Comanescu
Trustee

Dated: 05/12/2024

Clybiau Plant Cymru Kids' Clubs

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

Opinion

We have audited the financial statements of Clybiau Plant Cymru Kids' Clubs (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

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

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

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Clybiau Plant Cymru Kids' Clubs

Matters on which we are required to report by exception.

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

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

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

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

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

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

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

Clybiau Plant Cymru Kids' Clubs

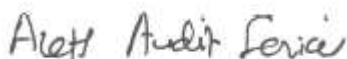
In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

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

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

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Azets Audit Services
Chartered Accountants
Statutory Auditor

9 December 2024

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

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

Clybiau Plant Cymru Kids' Clubs

Statement of Financial Activities (Incorporating Income and Expenditure Account)

	Note	Unrestricted funds £	Restricted funds £	Total funds 2024 £	Total funds 2023 £
Income and endowments from:					
Donations and legacies	3	1,821	-	1,821	2,866
Charitable activities	4	-	1,473,544	1,473,544	1,671,367
Other trading activities	5	6,716	-	6,716	11,082
Investments	6	6,742	-	6,742	733
Total income and endowments		15,279	1,473,544	1,488,824	1,686,048
Expenditure on:					
Charitable activities	7	68,290	1,484,629	1,552,919	1,522,335
Total expenditure		68,290	1,484,629	1,552,919	1,522,335
Net income/(expenditure)	8	(53,011)	(11,085)	(64,096)	163,713
Transfers between funds	16,17	14,190	(14,190)	-	-
Net movement in funds		(38,821)	(25,275)	(64,096)	163,713
Reconciliation of Funds					
Total funds brought forward	16,17	298,001	188,857	486,858	323,145
Total funds carried forward	18	259,180	163,582	422,762	486,858

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

All income and expenditure derive from continuing activities.

The Statement of Financial Activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

Clybiau Plant Cymru Kids' Clubs

Balance Sheet

	Note	2024		2023	
		£	£	£	£
Fixed assets:					
Intangible assets	11		17,528		23,000
Tangible assets	12		27,560		38,112
			<u>45,088</u>		<u>61,112</u>
Current assets:					
Stock			-		-
Debtors	13		37,207		283,789
Cash at bank and in hand			599,768		316,753
			<u>636,975</u>		<u>600,542</u>
Liabilities:					
Creditors: Amounts falling due within one year	14		(259,301)		(152,041)
Net current assets			<u>377,674</u>		<u>448,501</u>
Total assets less current liabilities			<u>422,762</u>		<u>509,613</u>
Creditors: Amounts falling due after more than one year	15		-		(22,755)
Net assets			<u>422,762</u>		<u>486,858</u>
The funds of the charity:					
Restricted income funds	16		163,582		188,857
Unrestricted income funds	17		259,180		298,001
Total charity funds			<u>422,762</u>		<u>486,858</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024, although an audit has been carried out under section 144 of the Charities Act 2011.

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

The members have not required the company to obtain an audit of its financial statements under the requirement of the Companies Act 2006, for the year in question in accordance with section 476.

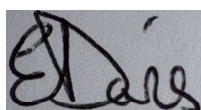
These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies regime.

These financial statements were approved by the Board of Directors/Trustees on:



Trustee (Areatha Comanescu)

Date 05/12/2024



Trustee (Elizabeth Davies)

Date 05/12/2024

Clybiau Plant Cymru Kids' Clubs

Statement of Cash Flows

	Note	2024 £	2023 £
Net cash provided by/(used in) operating activities	23	<u>308,194</u>	<u>49,171</u>
<i>Cash flows from investing activities:</i>			
Dividends, interest and rents from investments	6	6,742	733
Purchase of intangible assets	11	-	(27,360)
Purchase of property plant and equipment	12	<u>(6,991)</u>	<u>(25,635)</u>
Net cash used in investing activities		<u>(249)</u>	<u>(52,262)</u>
<i>Cash flows from financing activities:</i>			
Loan repaid	15	<u>(24,931)</u>	-
Net cash received from financing activities		<u>(24,931)</u>	-
Change in cash and cash equivalents in the reporting period	23	283,014	(3,091)
Cash and cash equivalents at the beginning of the reporting period	23	316,754	319,844
Cash and cash equivalents at the end of the reporting period	23	<u>599,768</u>	<u>316,753</u>

Clybiau Plant Cymru Kids' Clubs

Notes to the Financial Statements

1. ACCOUNTING POLICIES

The following accounting policies have been used consistently in dealing with items which are considered material in relation to the charity's financial statements.

Legal form and address

Clybiau Plant Cymru Kids' Clubs is a private company limited by guarantee incorporated in England and Wales. The registered office is Bridge House, Station Road, Llanishen, Cardiff, CF14 5UW.

Basis of preparation

The accounts have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

Going concern

The charity reported a net outflow of £64,096 for the year. The company relies heavily on funding from the Welsh Government for its income. Should this source of income cease, it would have significant implications for the scale of operations of the company. The directors have prepared the financial statements on the going concern basis assuming that grants from the Welsh Government will continue to be forthcoming in the future. The charity is monitoring results on a frequent basis. The trustees are of the view that on this basis the charity is a going concern and there are no material uncertainties about the charity's ability to continue as a going concern.

Fund accounting

Funds held by the charity are either:

Unrestricted general funds – these are funds which can be used in accordance with the charitable objects at the discretion of the Trustees.

Designated funds – these are funds set aside by the Trustees out of unrestricted general funds for specific future purposes or projects.

Restricted funds – these are funds that can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes. Where restricted funds received remain partly unspent, they are carried forward to the following period in restricted reserves.

Taxation

As a registered charity, Clybiau Plant Cymru Kids' Clubs is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Clybiau Plant Cymru Kids' Clubs

1. ACCOUNTING POLICIES (continued)

Income recognition

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Membership and training income is recognised in the period to which it relates and any amounts received in advance are deferred in the balance sheet.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

In the case of performance related grants, income must only be recognised to the extent that the charity has provided the specified goods or services as entitlement to the grant only occurs when the performance related conditions are met. Capital grants are credited to the statement of financial activities as and when receivable and depreciation charged is offset against the grant income, in a restricted fund.

Training and apprenticeship income is recognised in the period to which the service is provided based on the completion of the course by the learner.

Interest on funds is included when receivable and the amount can be measured reliably by the charity; this is normally upon notification of the interest paid or payable by the bank.

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

Expenditure recognition

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably.

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs. Governance costs comprise all costs involving public accountability of the charity and its compliance with regulation and good practice. Irrecoverable VAT is charged against the category of resources expended for which it was incurred.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly and support costs are apportioned on an appropriate basis e.g. staff time spent on each activity.

Grants payable are payments made to third parties in furtherance of the charitable objects of the company. The grants are accounted for where either the Trustees have agreed to pay the grant without condition and the recipient has a reasonable expectation that they will receive a grant, or any condition attached to the grant is outside the control of the company.

Included within direct staff costs in the current year is an amount of £617,495 which was previously classified as "support costs". This reclassification has been made to better reflect the nature of expenditure. This change in classification has no impact on the overall financial position and has been made to enhance clarity within the financial statements.

Intangible assets

Intangible assets acquired separately from a business are recognised at cost and are subsequently measured at cost less accumulated amortisation and accumulated impairment losses.

Amortisation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

CRM System - 20% p.a. straight line basis

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1. ACCOUNTING POLICIES (continued)

Fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. Or in cases where fixed assets have been donated to the charity, at valuation at time of acquisition.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases::

Furniture and fittings	-	25% p.a. straight line basis
Computer equipment	-	25% p.a. straight line basis

Stock

Stock represents stationery, printed material and other consumables and is valued at the lower of cost or net realisable value. Cost comprises direct materials and net realisable value is the estimated selling price less all costs of completion and costs to be incurred in marketing, selling and distribution.

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Employee Benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Pension

The charity has arranged a defined contribution pension scheme for members of staff. The assets of the scheme are held separately from those of the charity, being invested with insurance companies. Pension costs charged in the Statement of Financial Activities represent the contribution payable by the charity in the year and are allocated to unrestricted and restricted funds accordingly.

Operating leases

Rentals payable under operating leases are charged to the income and expenditure account on a straight line basis over the term of the relevant lease.

2. CRITICAL ACCOUNTING ESTIMATES AND JUDGEMENTS

In the application of charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3. INCOME FROM DONATIONS AND LEGACIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Donations	1,821	-	1,821	2,866
	<u>1,821</u>	<u>-</u>	<u>1,821</u>	<u>2,866</u>

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4. INCOME FROM CHARITABLE ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total 2024 £	Total 2023 £
Grants and apprenticeships	-	1,473,544	1,473,544	1,671,367
	<u>-</u>	<u>1,473,544</u>	<u>1,473,544</u>	<u>1,671,367</u>

	Restricted Total 2024 £	Restricted Total 2023 £
Grants and apprenticeships		
ACT - Apprenticeships	7,364	55,633
Caerphilly County Council	-	1,000
Cambrian Training Apprenticeships	200,222	88,329
Cardiff City Council	9,660	-
Carmarthenshire County Council	-	2,415
Conwy County Council	70,761	70,761
CYMell	270,000	157,500
DARPL	5,775	-
Flintshire County Council	7,250	7,250
Interplay integrated Play & Leisure	4,060	-
L2 App P3	33,743	-
Merthyr Training	4,060	12,915
Monmouthshire County Council – Training	-	760
Moondance Foundation	-	103,603
Newport City Council	121,617	140,007
TNFL - People and Places	157,208	91,113
Welsh Government Progress For Success East & West Wales extension	42,544	209,631
Play Wales	2,440	-
Rhondda Cynon Taff County Council	11,685	-
Sheffield Institute of Training	-	550
City and county of Swansea	39,937	39,937
Torfaen Play	9,247	18,568
Welsh Government CWLWM Grant	439,108	639,108
Welsh Government – CWLWM Welsh Language Officer	30,000	30,000
Wrexham County Council	6,863	2,287
	<u>1,473,544</u>	<u>1,671,367</u>

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5. INCOME FROM OTHER TRADING ACTIVITIES

	Unrestricted £	Total 2024 £	Total 2023 £
Training	-	-	5,595
Miscellaneous income	6,716	6,716	5,487
	<u>6,716</u>	<u>6,716</u>	<u>11,082</u>

6. INCOME FROM INVESTMENTS

	Unrestricted £	Total 2024 £	Total 2023 £
Bank interest	<u>6,742</u>	<u>6,742</u>	<u>733</u>

7. EXPENDITURE ON CHARITABLE ACTIVITIES

	Direct costs £	Grant funding of activities £	Support Costs £	Governance costs £	2024 Total £	2023 Total £
Training	270,759	-	306,578	-	577,337	594,319
Grants to clubs	101,289	166,954	127,118	-	395,361	338,304
Development and support	250,611	-	314,056	-	564,667	582,256
Auditors' remuneration	-	-	-	15,554	15,554	7,456
	<u>622,659</u>	<u>166,954</u>	<u>747,752</u>	<u>15,554</u>	<u>1,552,919</u>	<u>1,522,335</u>

	Basis of Allocation	Training £	Grants made to clubs £	Development and support given to clubs £	2024 Total £	2023 Total £
Support costs						
Salaries and national insurance	Time	171,609	71,155	175,795	418,559	991,596
Pensions and health insurance	Time	13,212	5,478	13,534	32,224	68,153
National and regional office running costs	Time	112,321	46,572	115,061	273,954	296,443
Depreciation and amortisation	Time	9,436	3,913	9,666	23,015	21,608
		<u>306,578</u>	<u>127,118</u>	<u>314,056</u>	<u>747,752</u>	<u>1,377,800</u>

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	Restricted £	Total 2024 £	Total 2023 £
Grants payable			
CYMELL Grants	70,200	70,200	57,000
Conwy County Borough Council	21,900	21,900	24,316
Newport City Council	44,987	44,987	59,262
Moondance Foundation	29,867	29,867	20,500
	<u>166,954</u>	<u>166,954</u>	<u>161,078</u>

All grants are to provide support to Out of School Childcare Clubs in Wales. During the course of the year 112 grants were made (2023: 119), ranging in size from £157 to £4,500 (2023: £100 to £15,870).

8. NET INCOME FOR THE YEAR

This is stated after charging:

	2024 £	2023 £
Depreciation and amortisation – owned assets	23,015	21,608
Auditors' remuneration:		
Audit fees	15,055	6,956
Accountancy fees	500	500
Operating leases	<u>25,900</u>	<u>85,707</u>

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

	2024 £	2023 £
Wages and salaries	879,980	894,626
Social security costs	74,565	74,658
Pension costs	52,587	50,547
Medical insurance	6,889	6,712
	<u>1,014,021</u>	<u>1,026,543</u>

No employee was paid £60,000 or more during the year (2023: Nil).

Included in wages and salary costs above are redundancy and termination payments totalling £nil (2023: £14,000).

There were no amounts outstanding in the current or prior year.

Transactions with Trustees

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

No trustees in the current or prior year were reimbursed expenses.

Key management personnel

The total benefits paid to key management personnel during the year were £103,256 (2023: £123,950).

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10. STAFF NUMBERS

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

	2024	2023
	No	No
Managers	5	6
Development officers	9	9
Training officers	9	10
Administrators	7	8
	<u>30</u>	<u>33</u>

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

	2024	2023
	No	No
Managers	5	6
Development officers	9	8
Training officers	8	8
Administrators	5	8
	<u>27</u>	<u>30</u>

11. INTANGIBLE FIXED ASSETS

	CRM System	Total
	£	£
Cost		
At 1 April 2023	<u>27,360</u>	<u>27,360</u>
At 31 March 2024	<u>27,360</u>	<u>27,360</u>
Depreciation		
At 1 April 2023	4,360	4,360
Amortisation for year	<u>5,472</u>	<u>5,472</u>
At 31 March 2024	<u>9,832</u>	<u>9,832</u>
Net book value		
At 31 March 2024	<u>17,528</u>	<u>17,528</u>
15		
At 31 March 2023	<u>23,000</u>	<u>23,000</u>

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12. TANGIBLE FIXED ASSETS

	Furniture and fittings £	Computer equipment £	Total £
Cost			
At 1 April 2023	19,968	103,685	123,653
Additions	6,991	-	6,991
At 31 March 2024	<u>26,959</u>	<u>103,685</u>	<u>130,644</u>
Depreciation			
At 1 April 2023	13,946	71,595	85,541
Charge for year	4,992	12,551	17,543
At 31 March 2024	<u>18,938</u>	<u>84,146</u>	<u>103,084</u>
Net book value			
At 31 March 2024	<u>8,021</u>	<u>19,539</u>	<u>27,560</u>
At 31 March 2023	<u>6,022</u>	<u>32,090</u>	<u>38,112</u>

13. DEBTORS

	2024 £	2023 £
Amounts due within one year:		
Trade debtors	2,580	269,167
Other debtors	2,247	-
Prepayments and accrued income	32,380	14,622
	<u>37,207</u>	<u>283,789</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	62,619	40,842
Other creditors	5,738	9,442
Pension fund	11,263	-
Social security and other taxes	34,461	18,817
Accrued expenses	58,280	61,008
Deferred income	86,940	19,756
Loan	-	2,176
	<u>259,301</u>	<u>152,041</u>

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Deferred income

	2024	2023
	£	£
Balance brought forward	19,756	-
Income received	86,940	110,869
Income released	(19,756)	(91,113)
Balance carried forward	86,940	19,756

Deferred income relates to grant funding received from The Moondance Foundation and Flintshire CC relating to 24/25

15. CREDITORS: AMOUNTS FALLING DUE AFTER ONE YEAR

	2024	2023
	£	£
Loan	-	22,755
	-	22,755

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

	2024	2023
	£	£
Due less than 1 year	-	2,176
Due between 2-5 years	-	22,755
	-	24,931

Clybiau Plant Cymru Kids' Clubs

16. RESTRICTED FUNDS

	Sub-Note	Balance as at 1 April 2023	Income	Expenditure	Transfers	Balance as at 31 March 2024
		£	£	£	£	£
ACT - Apprenticeships	6	10,658	7,364	(17,496)	(572)	(46)
Welsh Government Training and support Programme - ATPW	11	-	-	(10,558)	-	(10,558)
Welsh Government Training and support Programme - L2APP/P3	11	-	-	(3,764)	-	(3,764)
Caerphilly County Council	4	550	-	(184)	(366)	-
Cambrian Training Apprenticeships	6	25,037	200,222	(181,926)	(4,426)	38,907
Cardiff City Council	4	-	9,660	(9,213)	-	447
Carmarthenshire County Council	4	320	-	(1,270)	950	-
Conwy County Council	1,2,5	0	70,761	(70,761)	0	0
DARPL	12	-	5,775	(1,425)	-	4,350
Flintshire County Council	1	-	7,250	(7,250)	-	-
Interplay Integrated Play & Leisure	4	-	4,060	(1,837)	(2,223)	-
Merthyr Training	4	10,208	4,060	(4,020)	-	10,248
Moondance Foundation	10	29,826	-	(29,884)	58	-
Newport City Council	1,4,5	0	121,617	(121,617)	0	0
Welsh Government Progress For Success East & West Wales extension	8	1,323	42,544	(33,146)	(10,721)	0
Welsh Government Progress for Success Play Wales	8	(4,917)	33,743	(30,762)	1,936	-
13	0	2,440	(801)	0	1,639	
Rhondda Cynon Taff County Council	4	-	11,685	(4,679)	-	7,006
Sheffield Institute of Education	13	550	-	(467)	-	83
City and county of Swansea	1	-	39,937	(40,509)	572	-
TNFL - People and Places	9	5,514	157,208	(139,957)	732	23,497
Torfaen Play	4	1,139	9,247	(2,894)	(130)	7,362
Welsh Government CWLWM Grant	7	-	439,108	(439,108)	-	-
Welsh Government CWLWM CYMell Grant	3	108,314	270,000	(293,903)	0	84,411
Welsh Government CWLWM Welsh Language Officer	7	-	30,000	(30,000)	-	-
Wrexham County Council	1	335	6,863	(7,198)	-	-
		<u>188,857</u>	<u>1,473,544</u>	<u>(1,484,629)</u>	<u>(14,190)</u>	<u>163,582</u>

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

Clybiau Plant Cymru Kids' Clubs

- Note 1** **Staff costs - Children and Communities Grant**
Funding to cover staff costs to support the **Children and Communities 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** **Welsh Government CWLWM CYMell grant**
Through funding received from Welsh Government, we have employed Welsh Language Childcare Business Development Officers to deliver our project entitled **CYMell**. The project provides Playworker training and a grant fund to support Welsh Language settings to become registered.
- 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** **Apprenticeships**
A work based learning project training participants in CACHE level 2,3 & 5 in Playwork, funding is received retrospectively, the negative restricted funds brought forward depicts this.
- Note 7** **Welsh Government – CWLWM 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 8 -** **Progress for Success**
[Welsh Government](#) - Progress for Success Programme offering access to funded Playwork training, in Level 3 Award in Transition to Playwork, L2APP and P3
- Note 9** **TNFL - People and Places**
National Lottery Community Fund Project 'Connecting and Supporting Out of School Childcare Clubs and Communities' project. Employing Childcare Business Development Officers across Wales to work to support our Out of School Childcare Community
- Note 10** **The Moondance Foundation**
The Moondance Foundation allowed us to support both the sustainability and development of Out of School Childcare Clubs [through grant funding for Assisted Places](#).
- Note 11** **Welsh Government**
Training and Support Programme offering access to funded Playwork training, in Level 3 Award in Transition to Playwork, L2APP and P3

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- Note 12** **DARPL**
Funding for the DARPL/Cwlwm Partnership agreement to co-develop/co-deliver live webinar series for CEYP Staff, a practical anti-racist toolkit, live mini conference and anti-racist blogs.
- Note 13** **Other General Funds**
Grants for one off funding for specific projects.

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

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

Where an element of the restricted funding is awarded to cover core costs, a transfer to unrestricted funds is made in respect of this.

Clybiau Plant Cymru Kids' Clubs

16. RESTRICTED FUNDS (continued)

Previous year

	Sub- Note	Balance as at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance as at 31 March 2023 £
Conwy	1	-	45,161	(45,165)	4	-
Flintshire OSG	1	-	7,250	(7,955)	705	-
Newport City Council	1	-	59,575	(56,640)	(2,935)	-
Swansea	1	-	39,937	(40,422)	485	-
Wrexham	1	-	2,287	(1,952)	-	335
Welsh Government CWLWM CYMell staff costs	3	-	65,500	(42,422)	(23,000)	78
Welsh Government CWLWM CYMell Training Grant	3	-	58,000	(6,764)	-	51,236
Welsh Government CWLWM CYMell grants	3	-	34,000	-	23,000	57,000
Caerphilly Training	4	-	1,000	(450)	-	550
Carmarthenshire Training	4	-	2,415	(2,095)	-	320
Conwy Training 2022/23	4	-	1,280	(1,280)	-	-
Merthyr Training	4	-	12,915	(2,707)	-	10,208
Monmouth Training	4	-	760	(760)	-	-
Newport City Council – Training	4	-	2,000	(2,000)	-	-
Conwy Grants	5	-	24,320	(24,316)	(4)	-
Newport City Council – Grants	5	-	57,632	(60,567)	2,935	-
Apprenticeships Delivery ACT	6	27,356	55,633	(72,331)	-	10,658
Apprenticeships Delivery Sessions	6	(4,963)	-	-	4,963	-
Cambrian Training Apprenticeships	6	16,974	88,329	(80,266)	-	25,037
Apprenticeships Delivery Pembrokeshire College	6	28,422	20,297	(48,851)	1,271	1,139
Welsh Government CWLWM Grant	7	-	639,108	(440,409)	(198,699)	-
Welsh Government CWLWM Welsh Language Officer	7	-	30,000	(30,000)	-	-
PFS L2 App P3	8	-	-	(4,917)	-	(4,917)
PFS Lot 1 – WWV Ang, Gwy, Con, Deng	8	(17,550)	24,433	(27,191)	20,308	-
PFS Lot 2 – Ceredigion	8	(5,750)	7,681	(9,694)	7,763	-
PFS Lot 3 – WWV Pem, Carm, Swan, Npt	8	(16,591)	29,419	(30,124)	17,296	-
PFS Lot 4 – WWV, Bri, RCT, MT, Caer, BG, Tor	8	(24,191)	31,357	(43,644)	36,478	-
PFS Lot 5 – EW Flint, Wrex	8	(18,310)	9,659	(23,942)	32,593	-
PFS Lot 7 – EW VOG, Car, New, Mon	8	(21,071)	41,120	(39,142)	19,093	-
PFS East & West Wales extension	8	-	64,233	(41,100)	(21,810)	1,323
TNFL - People and Places	9	34,630	91,113	(120,229)	-	5,514
Moondance Foundation	10	-	103,603	(73,777)	-	29,826
Sheffield Institute of Education	11	-	550	-	-	550
WCVA – 3 rd Sector	11	31,315	-	(34,987)	3,672	-
Welsh Government Summer of Fun	11	-	20,800	(20,800)	-	-
		<u>30,271</u>	<u>1,671,367</u>	<u>(1,436,899)</u>	<u>(75,882)</u>	<u>188,857</u>

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17. UNRESTRICTED FUNDS

	Balance at 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2024 £
Designated Funds					
Maternity and Sickness Reserve Fund	10,000	-	(4,819)	4,819	10,000
IT Improvement Fund	54,906	-	-	(32,478)	22,428
Membership Services	46,000	-	-	(46,000)	-
Fixed and intangible assets	61,112	-	(23,015)	6,991	45,088
TNLF Match Funding Contribution	7,045	-	(732)	2,142	8,455
	<u>179,063</u>	<u>-</u>	<u>(28,566)</u>	<u>(64,526)</u>	<u>85,971</u>
General Funds	<u>118,938</u>	<u>15,279</u>	<u>(39,724)</u>	<u>78,716</u>	<u>173,209</u>
	<u>298,001</u>	<u>15,279</u>	<u>(68,290)</u>	<u>14,190</u>	<u>259,180</u>

The **Maternity and Sickness Reserve Fund** represents money set aside to cover any costs of maternity or sickness cover which range over and above the budget for 2024-25.

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

The **Membership Services** fund represents monies set aside to provide free memberships.

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

The **National Lottery Fund Match Funding Contribution** represents the office costs relating to the project.

Previous year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers £	Balance at 31 March 2023 £
Designated Funds					
Budget Contribution	61,973	-	-	(61,973)	-
Maternity and Sickness Reserve Fund	10,000	-	(15,906)	15,906	10,000
IT Improvement Fund	-	-	-	54,906	54,906
Membership Services	46,530	-	-	(530)	46,000
Fixed and intangible assets	29,725	-	(21,608)	52,995	61,112
Big Lottery Fund Match Funding Contribution		-	-	7,045	7,045
	<u>148,228</u>	<u>-</u>	<u>(37,514)</u>	<u>68,349</u>	<u>179,063</u>
General Funds	<u>144,646</u>	<u>14,681</u>	<u>(47,922)</u>	<u>7,533</u>	<u>118,938</u>
	<u>292,874</u>	<u>14,681</u>	<u>(85,436)</u>	<u>75,882</u>	<u>298,001</u>

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18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances as at 31 March 2024 are represented by:				
Tangible Fixed Assets	-	45,088	-	45,088
Current Assets	432,510	40,883	163,582	636,975
Current Liabilities	(259,301)	-	-	(259,301)
	<u>173,209</u>	<u>85,971</u>	<u>163,582</u>	<u>422,762</u>

Previous year

	Unrestricted funds £	Designated funds £	Restricted funds £	Total £
Fund balances as at 31 March 2023 are represented by:				
Tangible Fixed Assets	-	61,112	-	61,112
Current Assets	293,734	117,951	188,857	600,542
Current Liabilities	(152,041)	-	-	(152,041)
Non-Current Liabilities	(22,755)	-	-	(22,755)
	<u>118,938</u>	<u>179,063</u>	<u>188,857</u>	<u>486,858</u>

19. FINANCIAL COMMITMENTS

At 31 March 2024, the charity had annual commitments under non-cancellable operating leases as follows:

The following operating lease payments are committed by the charity:

	2024 £	2023 £
Expiring within one year	36,720	41,970
Expiring between two and five years inclusive	110,462	146,880
Expiring in more than five years	-	402
	<u>147,182</u>	<u>182,252</u>

20. SHARE CAPITAL

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

22. 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 £52,587 (2023: £50,547). Contributions outstanding at the year-end amounted to £11,263 (2023: £6,948).

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

	2024	2023
	£	£
Net income/ (expenditure) for the reporting period	(64,096)	163,713
<i>Adjustments for:</i>		
Depreciation and amortisation charges	23,015	21,608
Dividends, interest and rents from investments	(6,742)	(733)
Decrease in stocks	-	8,542
(Increase)/decrease in debtors	246,581	(138,742)
Increase/(decrease) in creditors	109,436	(5,217)
Net cash provided by/(used in) operating activities	308,194	49,171

Analysis of Cash and Cash Equivalents

Cash in hand	599,769	316,753
Total Cash and Cash Equivalents	599,769	316,753

Analysis of Net Debt

	At 1 April 2023	Cash-flows	As at 31 March 2024
	£	£	£
Cash	316,753	283,016	599,769
Loans falling due within one year	(2,176)	2,176	-
Loans falling due after more than one year	(22,755)	22,755	-
	291,822	307,947	599,769

24. COMPARATIVE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds 2023
	£	£	£
Income and endowments from:			
Donations and legacies	2,866	-	2,866
Charitable activities	-	1,671,367	1,671,367
Other trading activities	11,082	-	11,082
Investments	733	-	733
Total income and endowments	14,681	1,671,367	1,686,048
Expenditure on:			
Charitable activities	85,436	1,436,899	1,522,335
Total expenditure	85,436	1,436,899	1,522,335
Net income/(expenditure)	(70,755)	234,468	163,713
Transfers between funds	75,882	(75,882)	-
Net movement in funds	5,127	158,586	163,713
Reconciliation of Funds			
Total funds brought forward	292,874	30,271	323,145
Total funds carried forward	298,001	188,857	486,858