CYFRIFWYR SIARTREDIG
CHARTERED ACCOUNTANTS

Charity registration number: 1168620

Tregaron Family Centre

Annual Report and Financial Statements

for the Year Ended 31 March 2026

Tregaron Family Centre

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Tregaron Family Centre

Reference and Administrative Details

Trustees

Mrs Catherine Hughes
Mrs Ann Jones
Mrs Margaret Jones
Mrs Esyllt Evans
Mrs Margaret Rees

Principal Office

Tregaron Memorial Hall
Tregaron Square
Tregaron
Ceredigion
SY25 6JL

Charity Registration Number

1168620

Bankers

Barclays Bank
Leicester
LE87 2BB

Independent Examiner

PJE, Accountants & Advisors
23 College Street
Lampeter
Ceredigion
SA48 7DY

Tregaron Family Centre

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2026.

Structure, Governance and Management

Tregaron Family Centre is a charity governed by a constitution as adopted in 2013 and amended in 2016. It is registered as a charity with the Charity Commission.

The aims and objectives of the charity are, in Tregaron and surrounding districts:

A) The preservation and protection of health and the relief of distress within family relationships by the provision of a resource and advice centre and by the education of the public in good parenting skills;
B) The provision of facilities for recreation and other leisure time activities for families with young children in the interests of social welfare with a view to improving conditions of life.

Plant Dewi are appointed by the Family Centre Management Committee to manage and advise the Co-ordinator.

Appointment of Trustees

Trustees are appointed as set out in the constitution of the charity. Professionals and service users within the community, who have a personal interest in the charity, are invited to join the management committee.

Nomination forms are completed and applicants are voted onto the Committee as appropriate. committee members can also be co-opted when appropriate.

Organisation Structure

Trustees - Plant Dewi - Coordinator - Staff and volunteers

Trustees are consulted on aspects of accounting, policies and procedures and involved in the decision-making regarding the running of the charity. The Co-ordinator is responsible for keeping order of files, office work and over-seeing all other day-to-day activities at the centre.

Related Parties

Plant Dewi are appointed by the Family Centre Management Committee to manage the Co-ordinator and the day to day running of the Family Centre.

Risk Management

Tregaron Family Centre conducts risk assessments before undertaking any activities or events and ensures that appropriate DBS checks are undertaken for those working with children or vulnerable adults. Financial risks have been reviewed and procedures put in place accordingly. The trustees have established a reserves policy to be held in line with the identified risks.

OBJECTIVES AND ACTIVITIES

The aims and objectives of the charity are, in Tregaron and surrounding districts:

A) The preservation and protection of health and the relief of distress within family relationships by the provision of a resource and advice centre and by the education of the public in good parenting skills;
B) The provision of facilities for recreation and other leisure time activities for families with young children in the interests of social welfare with a view to improving conditions of life.

The charity works in partnership with parents and carers. It empowers them in order to better cope with family life and therefore gives their children a better start in life.

The Aims of the Family Centre is to ensure children:

- Have a flying start in life
- Have a range of education and learning opportunities
- Enjoy the best possible health, free from abuse
- Have access to play, leisure and cultural activities
- Are listened to and respected and have their identity recognised
- Have a safe home and community
- Are not disadvantaged by poverty

The objectives for the next year are to continue to:

- provide a safe, warm and welcoming environment
- provide access to various play equipment and activities
- offer training and support to families
- provide opportunities to go on trips and outings
- provide open-door policy where everyone is welcomed
- continue outreach work to identify isolated families

The changes we have noticed are that children are better prepared for school life. Also, some parents have gone back to employment, gained certificates with our training, learned new skills and children have developed better social skills. Parents and children interact much more freely and enjoy their experiences together.

At the Family Centre Staff provide a safe quality service. Staff provide an opportunity to access information and other services that they may require in order to meet their individual needs. We offer support to parents while caring for their children and try to relieve stress and anxiety within the family. Through questionnaires and evaluation forms parents have told us that through attending the Family Centre their families have gained:

- improved social and support networks
- improved skills on positive parenting
- improved relationships
- improved resilience
- increased confidence and self-esteem
- increased access to community resources

Public Benefit

The public benefit through having a service that provides families with children aged 0-4 years (0-11 during school holidays) with free access to a wide variety of play activities, free accredited training/courses on parenting skills, free trips and outings, and an open-door policy promoting equal opportunities for all families.

The centre also works closely with other like-minded organisations and is therefore able to sign-post families in need to other professionals. By providing this service we preserve and protect health and relieve stress within family relationships.

ACHIEVEMENT AND PERFORMANCE

We supported a large number of families throughout the year, including Dads and grandparents, creating a welcoming and friendly environment for all. In total we supported 113 families this year, with 207 children and 149 adults attending sessions at the family centre.

Warm Spaces continues to be hugely popular bring together families and the wider community to enjoy a free and nutritious meal. We served an incredible 1013 hot meals this year.

Our very well attended Story/Rhyme Time and Sensory Play sessions, gave families opportunities and ideas to help support their children's speech and language development.

We provided a variety of active sessions; encouraging movement, physical and cognitive development and holistic family wellbeing e.g. active play sessions, forest school, circus play day and zumbini.

Supported by our dedicated volunteers, we provided a consistent and continuous service despite many staff changes during the year.

We held sessions in a local residential home, building strong community connections.

We provided a vast array of activities to suit all ages throughout term time and school holidays. We enjoyed a fantastic summer party attended by 89 people including First Minister Eluned Morgen.

We welcomed many first-time mums in baby massage and sensory sessions. These have been very successful and are lovely way to introduce new parents to the centre.

Families have developed new skills from attending a fully booked Babbling Babies course.

The Health Visitor now attends our Stay and Play/Warm Spaces sessions every month: families have benefited from being able to freely access advice and support.

Sessions provided this year:

Stay and Play	Warm Spaces
Craft and Play	Sensory Play
Role Play	Story and Rhyme Time
Mindfulness Art	Baby Massage
Baby Yoga	Babbling Babies
Little Stars	Zumbini
Bryntirion Residential Care Home visit	Forest School
Active Play	Circus Play Day
Summer Party	Christmas Party
Dali Bach Trip	Denmark Farm Trip
Botanic Gardens Trip	

FINANCIAL REVIEW

The Trustees wish to thank the Big Lottery Fund, Families First, Pathfinder and Community Foundation Wales for their financial support and the local community for their valued support this year.

Reserves Policy

The trustees have reviewed the risks facing the organisation and have determined that reserves of between 3 - 6 months should be held to protect against the sudden/unexpected loss of funding or other unanticipated problems. The current reserve of £19,503 is more than sufficient to cover cost should this situation arise. Trustees review the reserves level at least annually and whenever new services are introduced.

Tregaron Family Centre

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and Regulations.

The trustees are responsible for the preparation of financial statements for each financial year. The trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

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

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by the trustees of the charity on 23/09/2026

and signed on its behalf by:

M E Jones

.....

Trustee

Tregaron Family Centre

Independent Examiner's Report to the trustees of Tregaron Family Centre

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2026 which are set out on pages 7 to 12.

Respective responsibilities of trustees and examiner
The trustees are responsible for the preparation of the accounts. The trustees consider that an audit is not required for this year under section 144(2) of the Charities Act 2011 (the 2011 Act) and that an independent examination is needed.

It is my responsibility to:

:- examine the accounts under section 145 of the 2011 Act;
:- to follow the procedures laid down in the general Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act; and
:- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts, and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the next statement.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

(1) which gives me reasonable cause to believe that in any material respect the requirements:

:- to keep accounting records in accordance with section 130 of the Charities Act 2011; and
:- to prepare accounts which accord with the accounting records and comply with the accounting requirements of the 2011 Act

have not been met; or

(2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....
23 College Street
Lampeter
Ceredigion
SA48 7DY

Date:.....

Tregaron Family Centre

Statement of Financial Activities for the Year Ended 31 March 2026
(Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Income and Endowments from:					
Donations and legacies		77	42,195	42,272	61,975
Fundraising income		0	0	0	0
Trading Income		0	0	0	0
Total Income		77	42,195	42,272	61,975
Expenditure on:					
Raising funds		(0)	(0)	(0)	(0)
Charitable activities	2	(0)	(48,949)	(48,949)	(44,150)
Total Expenditure		(0)	(48,949)	(48,949)	(44,150)
Net (expenditure)/income		77	(6,754)	(6,677)	(17,825)
Net movement in funds		77	(6,754)	(6,677)	(17,825)
Transfers bewteen funds		(70)	70	0	0
Reconciliation of funds					
Total funds brought forward		19,496	27,756	47,252	29,427
Total funds carried forward		19,503	21,072	40,575	47,252

	Note	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Total 2024 £
Income and Endowments from:					
Donations and legacies		217	61,758	61,975	26,353
Fundraising income		0	0	0	0
Trading Income		0	0	0	0
Total Income		217	61,758	61,975	26,353
Expenditure on:					
Raising funds		(0)	(0)	(0)	(0)
Charitable activities		(0)	(44,150)	(44,150)	(33,377)
Total Expenditure		(0)	(44,150)	(44,150)	(33,377)
Net (expenditure)/income		217	17,608	17,825	(7,024)
Net movement in funds		217	17,608	17,825	(7,024)
Transfers bewteen funds		(0)	0	0	0
Reconciliation of funds					
Total funds brought forward		19,279	10,148	29,427	37,491
Total funds carried forward		19,496	27,756	47,252	30,467

Tregaron Family Centre

(Registration number: 1168620)
Balance Sheet as at 31 March 2026

	Note	2026 £	2025 £
Current assets			
Debtors		0	4,342
Cash at bank and in hand		41,085	44,474
		41,085	48,816
Creditors: Amounts falling due within one year		(510)	(1,564)
Net assets		40,575	47,252
Funds of the charity:			
Unrestricted funds	6	19,503	19,496
Restricted funds	6	21,072	27,756
Total funds		40,575	47,252

The financial statements on pages 8 to 13 were approved by the trustees, and authorised for issue on 23/09/2026 and signed on their behalf by:

Trustee

Tregaron Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2026

1. Accounting policies

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011

Basis of preparation
Tregaron Family Centre meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement
The charity opted to adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern
The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Investment income
Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure
All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings, they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities
Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs
These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Taxation
The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Cash and cash equivalents
Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors
Are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings
Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2. Expenditure on charitable activities

		Unrestricted Funds £	Restricted Funds £	Total 2026 £	Total 2025 £
Activity Costs		0	9,184	9,184	8,318
Advertising/Promotion		0	0	0	0
Consultancy		0	0	0	0
Finance Costs		0	0	0	0
Health and Safety		0	0	0	0
Miscellaneous Expenses		0	661	661	503
Office Expenses		0	169	169	302
Petty Cash		0	1,899	1,899	1,926
Professional Fees		0	3,746	3,746	3,396
Rent and Rates		0	0	0	0
Repairs and maintenance		0	0	0	0
Salary	4	0	30,383	30,383	27,519
Small Items of Equipment		0	0	0	0
Support costs - Governance	3	0	1,335	1,335	1,367
Support costs - HR	3	0	1,224	1,224	510
Telephone		0	348	348	309
Training		0	0	0	0
Repaymant to Lottery		0	0	0	0
Utilities		0	0	0	0
Total charitable payments		0	48,949	48,949	44,150

2. Pension schemes
The charity operates a pension scheme with NEST and is compliant with the requirements of Auto Enrolment.

3. Analysis of governance and support costs

	Raising Funds £	Charitable Activities £	2026 £	2025 £
Governance costs:	0	1,335	1,335	1,367
Finance Costs	0	0	0	0
HR	0	1,224	1,224	510
Total support costs	0	2,559	2,559	1,877

Costs are allocated directly.

4. Salaries
The average number of employees in the year, caculated on a full-time equivalent basis was 2 (2025 - 2). The total salary payments were £30,383 (2025 - £27,519). There were no higher paid employees.

5. Trustees remuneration and expenses
No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

Tregaron Family Centre

Notes to the Financial Statements for the Year Ended 31 March 2026 (continued)

6. Funds

	B/Fwd £	Income £	Expenditure £	Transfers £	C/Fwd £
Restricted Funds					
Families First	1	4,250	(4,250)	(1)	0
Garfield Weston	5,000		(5,000)	0	0
Healthy Pre-School Fund	227			0	227
Whilen Y Porthmyn - Warm Spaces	37			0	37
CAVO	86			0	86
Lottery	10,136	32,945	(32,900)	71	10,252
Foyle Foundation	3,769		(3,769)	0	0
Postcode Trust	8,500		(530)	0	7,970
Pathfinder	0	2,500	(2,500)	0	0
Community Foundation Wales	0	2,500		0	2,500
Total Restricted Funds	27,756	42,195	(48,949)	70	21,072
Unrestricted Funds	19,496	77	(0)	(70)	19,503
Total Funds	47,252	42,272	(48,949)	0	40,575

7. Cash in Bank and in Hand

	B/Fwd £	Movement £	Transfers £	C/Fwd £
Community Account - 1	32,598	(1,431)	(1,969)	29,198
Community Account - 2	11,727	0	70	11,797
Petty Cash	148	(1,957)	1,899	90
	44,474	(3,388)	0	41,085