Registered Company Number: 09044650 (Wales)

Registered Charity Number: 1187868

Menter Iaith Casnewydd

(A company limited by guarantee & charity)

Annual Report and Financial Statements

for the year ended 31 March 2026

Menter Iaith Casnewydd

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Menter Iaith Casnewydd

Company information

Charity trustees and company directors	Mr S A Blundell Dr M Rees Mrs R Willis Ms R Inight Mr T J Hughes Mr N Jacques – appointed 18.04.2026 Mrs R Vickery – appointed 13.04.2026 Ms S W Thomas
Chairperson	Dr M Rees Mrs R Willis
Company secretary	Mr D Duggan – appointed 15.09.2025
Registered number	09044650 (Wales)
Registered office	Uned 2/Unit 2 The Provision Market Newport NP20 1DD
Independent examiners	Llama Accounting Ltd 10 JR Quarter Moy Road Industrial Estate Taffs Well CF15 7QR

Menter Iaith Casnewydd

Trustees' Report for the year ended 31 March 2026

The Trustees, who are also Directors of the charity for the purposes of company law, present their annual report and financial statements for the year ended 31 March 2023. The Trustees have adopted the "Statement of Recommended Practice for Charities" issued in January 2019 in preparing the annual report, and these statements are in accordance with the United Kingdom and Republic of Ireland Financial Reporting Standard (FRS 102) (effective from 1 January 2019).

Menter Iaith Casnewydd is a charitable company and a company limited by guarantee as defined in the Companies Act 2006. It was established in accordance with the Memorandum which states the company's particulars and powers, and it is governed in accordance with the Articles of Association. The company was incorporated on 16 May 2014 and the company was registered as a charity with the Charity Commission on 11 February 2020.

Achievements and performance

Menter Iaith Casnewydd provides a range of services to enable the communities of Newport to live and work through the medium of Welsh. An outline of our work can be found on our website: www.MenterCasnewydd.Cymru

A word from the Chief Officer

Undoubtedly, Menter Casnewydd continues to grow and develop. Although operating costs have increased, demand for Welsh-language activities and opportunities in Newport is also steadily rising. Our wide range of activities, events and community initiatives remains strong and reflects the growing need for the Welsh language in the area.

Being an active part of the Newport community is central to our vision. Our aim is to maintain a consistent and visible presence at major events across the city, such as the Newport Food Festival, Newport Comedy Festival and, of course, by leading and developing Newport's Welsh-language festival, Gŵyl Newydd.

Looking to the future, one of our main objectives is to strengthen and grow our financial reserves to ensure the long-term sustainability of the organisation. This will enable us to expand our activities and create even more opportunities for the Welsh language to flourish and develop in Newport, contributing to a more confident and vibrant Welsh-speaking community.

Our purpose and activities

Menter Iaith Casnewydd was founded in 2009 by a group of community volunteers who wanted to see the Welsh language grow and flourish in Newport. We have full time officers and casual workers working to develop a program of Welsh language activities in the community. We will also work in partnership with other community organizations to increase the use of Welsh in the city and county and contribute to the Welsh Government's vision of reaching one million speakers by 2050.

The aim of the organization is to improve public education about the Welsh language by promoting the Welsh language. We do this by promoting the Welsh language in the community by providing childcare clubs, activities for learners, youth clubs, promoting the use of Welsh in the private sector and holding and organizing regular activities.

Structure, management and governance
The charity is governed by its governing document, namely its Memorandum and Articles adopted on 16 May 2014. Menter Iaith Casnewydd is a company limited by guarantee and a registered charity. It is a not-for-profit organization and is managed by a committee of volunteers who are directors and members known as the Management Committee. Each charity member's contribution is limited to £1 towards assets if the charity is dissolved. Our directors and trustees are elected at the annual general meeting by nomination according to our governing document.

Directors
The Directors who acted during the year and up to the date of signing of the financial statements are as follows:

Mr S A Blundell
Dr M Rees
Mrs R Willis
Ms R Inight
Mr T J Hughes
Mr N Jacques – appointed 18.04.2026
Mrs R Vickery – appointed 13.04.2026
Ms S W Thomas

Financial review

The results of the charity for the year ended 31 March 2026 are reported in the Statement of Financial Activities. Total income was £179,217 (2025: £110,705) and £175,323 was spent (2025: £127,207) and therefore net income was £3,895 (2025: net expenditure £16,502).

The company's total reserves as at 31 March 2026 were £61,879 (2025: £57,984), of which £nil (2025: £nil) related to restricted reserves and £15,429 (2025: £15,227) was held as a reserve in accordance with the reserves policy.

Risk review

The Board of Trustees has reviewed those significant risks to which Menter Iaith Casnewydd is exposed, and systems have been established to mitigate those risks. Regular reports have been prepared to ensure that appropriate steps are in place to minimize the risks, which include the need to list the company's principal risks, e.g. company continuity, financial matters, health and safety, members' personal data, staffing and the environment.

Reserves policy and going concern

The Directors of Menter Iaith Casnewydd are required to hold reserves. These funds are to protect the company in a crisis situation. The funds can be used to pay bills and salaries when Menter Iaith Casnewydd's financial situation is flat. This money will be repaid immediately to the reserves account when there are sufficient funds in the current account. The reserves are held in a savings account that can be accessed at any time.

These funds are reported as a 'Reserve' in the accounts of Menter Iaith Casnewydd. Menter Iaith Casnewydd seeks to keep the total reserve at £30,000 unless otherwise determined at Directors' meetings. The Directors aim to maintain and increase this amount to ensure that there are sufficient funds to cover the core running costs of the company for at least 3 months in the event of the cessation of the company. Any amounts held in excess of what is required to close the company will be money that can be used in an emergency, including to run a specific event, job or campaign. This money is not spent without a majority vote in a full meeting of the Committee of Directors.

Menter Iaith Casnewydd's main source of income is the Welsh Government Grant. Menter Iaith Casnewydd is striving to attract additional income from other sources of funding such as through grant applications.

Investment policy
The company's investment policy is governed by the Articles of Association, within the guidelines set. We continually keep this position under review.

Independent examiners
The independent examiners of these accounts were Llama Accounting Ltd, 10 JR Quarter, Moy Road Industrial Estate, Taff's Well, CF15 7QR

This report has been prepared on the basis of *Accounting and Reporting to Charities: Statement of Recommended Practice* guidance applicable to charities in the preparation of their accounts and in accordance with the requirements of the United Kingdom and Republic of Ireland Financial Reporting Standards (FRS 102) (applicable from 1 January 2019).

Approved by the Directors/Trustees on ..... and was signed on their behalf by:

Name:

Thomas Hughes

Trustee

Independent examiner's report to the Trustees of Menter Iaith Casnewydd ('the Company')

I have reported to the Trustees of the charity on my examination of the accounts of the Company for the year ended 31 March 2026.

Responsibilities on the basis of the report

As Trustees of the Company (and also directors for the purposes of company law) you are responsible for preparing the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that there is no need for the Company accounts to be audited under Part 16 of the 2006 Act and that they qualify for an independent examination, I can report on the basis of my examination of the accounts of the charity under Section 145 of the Charities Act 2011 ('the 2011 Act'). In conducting my examination, I have followed the Charity Commission Guidance under Section 145(5)(b) of the 2011 Act.

Independent Examiner's Statement

I have completed my examination and can confirm that no matter has come to my attention in connection with our examination which would give me cause to believe:

1. that the accounting records in relation to the Company have not been kept in accordance with the requirements of Section 386 of the 2006 Act;

or

2. that the accounts do not accord with these records;

or

3. that the accounts do not comply with the requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' review which is not a matter considered as part of an independent examination;

or

4. that the accounts have not been prepared in accordance with the methodology and principles of the Statement of Recommended Practice used for accounting and reporting by charities as relevant to charities in preparing their accounts in accordance with the requirements of the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

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



..... Date:.....05.11.2026.....

L Hughes

Llama Accounting Ltd
10 JR Quarter
Moy Road Industrial Estate
Taffs Well
CF15 7QR

Menter Iaith Casnewydd

Statement of financial activities
(including income and expenditure account)

for the year ended 31 March 2026

	Note	2026	2025
		£	£
Income			
Donations	3	**179,006**	110,349
Interest income		**211**	356
Total income		**179,217**	110,705
Expenditure			
Charitable activities	4, 5	**(175,323)**	(127,207)
Net income		**3,895**	(16,502)
Reconciliation of funds			
Total of funds brought forward		**57,984**	74,486
Total of funds carried forward		**61,879**	57,984

Menter Iaith Casnewydd

Balance Sheet as at 31 March 2026

	Note	2026	2025
		£	£
Fixed assets			
Tangible assets	9	**2,933**	**4,091**
Current assets			
Debtors	10	**27,422**	**32,367**
Cash at bank and in hand		**32,604**	**22,606**
		60,026	**54,973**
Creditors			
Due within one year	11	**(1,080)**	**(1,080)**
Net current assets		**58,946**	**53,893**
Total assets less current liabilities		**61,879**	**57,984**
Net assets		**61,879**	**57,984**
Funds			
Restricted fund		**-**	**-**
Reserves fund		**15,638**	**15,227**
General fund		**46,241**	**42,757**
Total funds		**61,879**	**57,984**

The charitable company is entitled not to conduct an audit, under Section 477 of the Companies Act 2006, for the year ending 31 March 2025.

Members have not requested that the charitable company conduct an audit of their financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The Trustees acknowledge their responsibility for the following:
(a) ensuring that the charitable company keeps accounts which comply with the requirements of Sections 386 and 387 of the Companies Act 2006, and
(b) preparing financial statements that properly and fairly reflect the charitable company's position at the end of each financial year, including the surplus or deficit in accordance with the requirements of Sections 394 and 395 and otherwise complying with the requirements of the Companies Act 2006 in respect of financial statements applicable to charitable companies.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 applicable to small charitable companies.

The financial statements were approved by the Board of Trustees on ..... and signed on their behalf by:

Name: Thomas Hughes
Trustee

The notes on pages 9 to 15 form an integral part of these financial statements.

1) Statutory information

Menter Iaith Casnewydd is a company limited by guarantee incorporated in Wales within the United Kingdom. The registered office is Uned 2/Unit 2, The Provision Market, Newport, Wales, NP20 1DD. The financial statements are presented in Sterling (£), the company's currency, rounded to the nearest pound.

The charity's main purpose and nature is to increase the use of Welsh by Newport's children and adults and to make it a language that is part of the city's natural landscape, enabling the people of Newport to live and work in Welsh.

The principal accounting policies used in the preparation of these financial statements are set out below. The policies have been applied consistently over all the years presented, unless otherwise stated.

2) Accounting policies

Basis of preparation

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

Menter Iaith Casnewydd meets the definition of public benefit entity under FRS 102. The assets and liabilities are recognized at the outset at cost or historical cost unless otherwise stated in the relevant accounting note(s).

Income from charitable activities

Income from charitable activities includes income received under contract or where entitlement is subject to performance under certain conditions. This income is recognized as the related services are provided, and there is a right, likelihood of receipt, and the amount can be measured reliably. Income is deferred where the money is received before performing the service or event to which the money relates.

2) Accounting policies (continued)

Investment income

Investment income is recognized on a receipts basis. It is not the charity's policy to net off income from expenditure.

Expenditure

Commitments are recognized as expenditure as soon as the charity becomes legally or practically bound to that expenditure. Economic benefits are likely to have to be transferred as a settlement and the commitment can be measured reliably. Expenditure is calculated on an accruals basis, and is grouped under headings that ring-fence all costs within the category. Where it is not possible to identify costs under a specific heading, they have been allocated under activities on a basis consistent with the use of resources.

Fundraising costs include campaign costs, advertising and marketing, and direct mailing materials.

Expenditure on charitable activities includes those costs incurred by the charity in carrying out its activities and services for the benefit of its recipients. It includes not only the directly attributable costs, but also the activities and costs of an indirect nature necessary to support them.

Tangible fixed assets

Fixed assets are capitalized at cost. Depreciation is calculated to reduce the cost of the asset, less the estimated remaining value, over the life of the asset as follows:

Equipment	- 25% reducing balance
Computer equipment	- 25% reducing balance

Taxation

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

Fund accounting

Unrestricted funds may be used in accordance with the charitable objects with the approval of the trustees. Restricted funds can only be used for specific purposes within the charity's objects. There is a restriction where the donor specifies this, or the fund is created to raise funds for certain limited purposes.

The nature and purpose of each fund is explained further in the notes to the financial statements.

Financial instruments

The charity only has financial assets and liabilities of the kind that qualify for basic financial instruments. Basic financial instruments are initially received on the basis of monetary value, and then measured on the basis of their settlement value.

Debtors
Trade and other debtors are recognized at the agreed amount after any commercial discount is included.

2) Accounting policies (continued)

Creditors

Creditors are recognised where the charity has a current liability as a result of a past event that is likely to result in a transfer of funds to a third party, and the amount to meet the liability is one that can be reliably measured or estimated. Creditors are usually recognized as they settle the amount after allowing any commercial discount due.

Restricted transactions

Funds are classified as restricted when grant income has been awarded for the implementation of specific projects. Where support costs are incurred by the charity in the delivery of these grant outcomes, it is not practicable to split the expenditure between restricted and unrestricted elements. All such grants which are awarded on the basis of an element of support costs being incurred are wholly classed as unrestricted.

3) Income

	2026	2025
	£	£
Income		
Welsh Government Core Grant	**97,669**	60,000
Childcare fees (*see details below*)	**34,175**	14,159
Newport County Council after-school club grant	**-**	10,000
Newport County Council youth & play grant	**-**	20,888
Mentrau Iaith Cymru	**-**	284
Grant Ffyniant Bro Miri Casnewydd	**16,500**	-
Clybiau plant cymru grant	**-**	1,000
Grant Gavo	**3,580**	-
Bwyd a hwyl grant	**25,582**	-
Ar Droed grant	**-**	-
Cwis Mawr grant	**-**	500
Gwyl Newydd grant	**950**	3,518
Other Income	**551**	-
Interest income	**211**	356
Total income	**179,215**	110,705

Childcare fees
Childcare fees received during the year ending 31 March 2026 amounted to £34,175 (2025: £14,159)

Other grants
The company's other grant income for the year ended 31 March 2025 amounted to £nil (2024: £nil)

4) Expenditure

	2026	2025
	£	£
Direct costs		
Core activities costs		
Marketing activities	**573**	1,280
Activities	**15,677**	9,046
Resources	**-**	-
Total core activities costs	**16,250**	10,326
After school clubs costs		
Food & resources	**3,908**	2,553
Insurance	**778**	706
DBS checks	**-**	-
Total after school clubs costs	**4,687**	3,259
Total direct costs	**20,937**	13,586
Employment costs		
Core staff		
Wages	**109,739**	72,328
National Insurance	**1,360**	-
Other pension costs	**7,413**	4,241
Other staff costs	**2,560**	446
Holiday Clubs		
Wages	**214**	-
Other pension costs	**-**	-
After school clubs staff		
Wages	**17,990**	17,849
Total employment costs	**133,277**	94,864
General administrative expenses		
Rent	**10,018**	7,700
Light & Heat	**4,151**	4,470
Office set up costs	**-**	-
Phone/WiFi	**1,090**	759
IT expenses	**515**	637
Professional fees	**142**	480
Office consumables	**1,411**	1,186
Insurance	**-**	-
Membership	**1,509**	1,184
Advertising	**-**	-
Other costs	**9**	35
Banking fees	**27**	68
Total general administrative expenses	**18,871**	16,519

5) Other indirect costs

	2026	2025
	£	£
Depreciation of fixed assets	**1,158**	1,158
Independent examiner's fee	**1,080**	1,080
	2,238	2,238

6) Analysis of staff costs and Trustees' remuneration and expenses

The Trustees did not receive any emoluments or expenses during the year (2024: £ nil).

7) Staff costs

On a monthly average, 14 members of staff were employed during the year (2024: 11).

8) Company limited by guarantee

The company is a company limited by guarantee and therefore has no share capital. Each of the members is liable to contribute an amount not exceeding £1 towards the company's assets if the company is wound up.

9) Fixed assets

	Computer equipment	Equipment	Total
	£	£	£
Cost			
At 1 April 2025	2,447	10,868	13,315
Additions	-	-	-
At 31 March 2026	**2,447**	**10,868**	**13,315**
Depreciation			
At 1 April 2025	(2,061)	(7,163)	(9,224)
Expense for the year	(194)	(964)	(1,158)
At 31 March 2026	**(2,255)**	**(8,127)**	**(10,382)**
Net book value			
At 31 March 2026	**192**	**2,741**	**2,933**
At 31 March 2025	389	3,705	4,091

10) Debtors: amounts due within one year

	2026	2025
	£	£
After school club fees	**19,666**	19,720
Other Debtors	**7,756**	12,647
	27,422	32,367

11) Creditors: amounts due within one year

	2026	2025
	£	£
Trade creditors	**-**	-
Other creditors	**1,080**	1,080
	1,080	1,080

12) Movements within reserves

	At 1/4/25	Resources received	Resources expended	At 31/3/26
	£	£	£	£
Unrestricted reserves				
General fund	**42,757**	**132,605**	**(128,710)**	**46,450**
Reserves fund	**15,227**	**202**	**-**	**15,429**
	57,984	**75,799**	**(85,089)**	**61,879**
Restricted reserves				
Grant Bwyd a Hwyl	-	25,582	(25,582)	-
Grant Ffyniant Bro Miri Casnewydd	-	16,500	(16,500)	-
Grant Gavo	-	3,580	(3,580)	-
Grant Gwyl Newydd	-	950	(950)	-
				-
Total restricted reserves	**-**	**46,612**	**(46,612)**	**-**
Total reserves	**57,984**	**179,217**	**(175,322)**	**61,879**

13) Related party transactions

A total of £nil (2023: £nil) was received by related parties during the year.

Menter Iaith Casnewydd
Detailed Statement of Financial Activities

for the year ended 31 March 2026

	2026 £	2025 £
Income		
Welsh Government Core Grant	**97,669**	**60,000**
Newport County Council after-school club grant	**-**	**10,000**
Grant Cwis Mawr	**-**	**500**
Ffioedd Gofal Plant	**34,175**	**14,159**
Grant Ieuenctid a chwarae Cyngor Casnewydd	**-**	**20,888**
Mentrau Iaith Cymru	**-**	**284**
Clybiau plant Cymru	**-**	**1,000**
Grant Gwyl Newydd	**950**	**3,518**
Other Income	**551**	**-**
Grant Gavo	**1,000**	**-**
Grant Bwyd a Hwyl	**3,580**	**-**
Gwyl Newydd grant	**25,582**	
Grant Ffyniant Bro Miri Casnewydd	**16,500**	
Interest income	**211**	**532**
Total resources received	**179,217**	**110,705**
Expenditure		
Direct costs	**(20,937)**	**(13,585)**
Employment costs	**(133,277)**	**(94,864)**
General administrative expenses	**(18,871)**	**(16,519)**
Other indirect costs	**(2,238)**	**(2,238)**
Total resources expended	**(175,323)**	**(127,207)**
Net income	**3,895**	**(16,501)**

This page does not form part of the statutory financial statements