CYNGOR YSGOLION SUL AC ADDYSG GRISTNOGOL CYMRU
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 DECEMBER 2025

Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
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Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
Trustees' Report For The Year Ended 31 December 2025

The trustees present their report and the financial statements for the year ended 31 December 2025.

Objectives and Activities

Aims and Objectives

The charity is governed by a Declaration of Trust.

The object of the charity is the furtherance of Christian Education in Wales through the promotion of Sunday Schools and the sale of complementary religious books.

Public Benefit

The charity provides benefit to the public by the furtherance of Christian Education in Wales through the promotion of Sunday Schools and the sale of complementary religious books.

The trustees confirm that they have complied with the requirements of Section 17 of the Charities Act 2011 to have due regard to the Charity Commission's guidance on public benefit.

Achievements and Performance

Main Achievements

As we reflect on the work of the Welsh Sunday School's Council over the last 12 months, it is my pleasure to bring this report to your attention, which summarizes the main activity of our charity and it's publications imprint Cyhoeddiadau'r Gair during 2025. we continue to encourage and support the re-establishment or establishment of new children's work in communities all across Wales. We appreciate each opportunity that comes our way - from churches, and also for invitations to attend national denominational gatherings.

In recent years we have been increasing our digital work / websites, while reducing our print publishing work. We now maintain and continue to develop 5 websites full of information and practical resources, not to mention channels on Facebook, TikTok, X and Instagram. A Christian TV channel was also created on YouTube, bringing together the thousands of Welsh Christian videos that can be seen on the internet. While the focus in recent years has been on developing our presence on the web, and more 'digital' resources, we have also developed our missional resources ministry, in helping churches reach out missionally, specifically around the work of Christianity in schools, by developing Christian resources for supporting the work of schools and also helping churches to reach out to their local schools.

We received an endowment of money from the Welsh Religious Education Movement charity, and this is currently being used to realize these objectives. The main resource will be the production of 2 original illustrated books in Welsh, one focusing on the history of the development of the Christian faith in Wales, and the other illustrating the history of the Celtic Saints. We also hope to translate them into English.

During 2025 12 new books were published, ranging from colouring books for young children to theological Bible commentaries. There are by now a wide range of Welsh language resources available for almost every occasion - for Sunday Schools (at least 8 different series of textbooks), children's and youth clubs, Messy Church, Godly Play, Roots worship material and resources for assemblies in schools. The challenge ahead of us now is to encourage and inspire people locally to use these resources, working together within areas - and interdenominationally where that is practical. It will be good to be able to collaborate with denominations and other Christian organizations to make this happen, in a time where the average age of our church congregations is rising. A recent report by Bible Society shows a renewal of interest in Christianity, and it is our hope that this will make our work more relevant to the wider society.

Financial Review

Financial Position

The charity incurred a small defit of £4,710 for the year ended 31 December 2025 (2024: surplus of £35,261).

At the end of the year it had unresticted funds of £316,670 (2024: £319,977) and restricted funds of £1,025 (2024: £1,025).

Reserves Policy

The charity requires to retain reserves to cover expenditure for two years of operation, and to meet the financial requirements of the seasonal publishing cycle.

Significant events which have affected the financial performance and the financial positioSignificant events which have affected the financial performance and the financial position

In recent years our publishing work has reduced drastically, with book sales receding due to more online and digital resources available for free to download. The number of Sunday Schools have reduced drastically since Covid, so this in turn has led to less demand for our curriculum based resources. Church congregations have also dwindled, with fewer people to buy our books. We have also seen reduced grants being awarded from the Welsh Books Council, as they are now supporting far fewer publications, and with a renewed emphasis on titles that are inclusive of all creeds and beliefs. We have responded to this by commissioning fewer books and keeping our print runs shorter.

Structure, Governance and Management

The charity's relationships with other groups, charities and individuals

The denominational partners are the Presbyterian Church of Wales, Undeb yr Annibynwyr Cymraeg, the Methodist Church in Wales, the Baptist Union of Wales and the Church in Wales. The charity is affiliated to Cytun (Churches Together in Wales) and through this affiliation relates to all the member denominations working in Wales. The charity is also a member of the Consultative Group for Ministry among Children, the children's work department of Churches Together in Britain and Ireland, connecting all children's workers among UK Christians. In addition, the charity is a member of the European Conference for Christian Education, where Sunday School work leaders of all Europe meet to discuss their work. Within Wales, the charity is represented on the fellow-man and Christ committee of Urdd Gobaith Cymru, Wales' national youth organisation.

Reference and Administrative Details

Trustees

Rev Judith Morris, BA, Mphil, MTh (resigned 16/04/2026)
Rev Dyfrig Rees (resigned 31/08/2025)
Mr Rheinallt Thomas
Rev Jennifer Hurd
Rev Trystan Hughes
Ms Elinor Reynolds (appointed 01/09/2025)
Rev Simeon Baker (appointed 16/04/2026)

Other Personnel

Rev D. Aled Davies - Director

Charity Number

525766

Principal Address

Ael-y-Bryn
Chwilog
Pwllheli
LL53 6SH

Independent Examiner

Nicholas Davies FCCA
Cross & Bowen
Chartered Certified Accountants
Riverside House
Normandy Road
Swansea
SA1 2JA

Statement of Trustees' Responsibilities

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

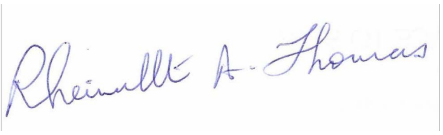
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing the financial statements the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgments and accounting estimates that are reasonable and prudent; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping adequate accounting records which disclose with reasonable accuracy at anytime the financial position of the charity and to enable them to ensure that the accounts comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They 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.

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

The trustees' report was approved by the board of trustees and signed on its behalf by:



Trustee
Date September 7th 2026

Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
Independent Examiner's Report to the Trustees of Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
For The Year Ended 31 December 2025

I report to the trustees on my examination of the accounts of Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru (the Trust) for the year ended 31 December 2025.

Responsibilities and Basis of Report

As the charity trustees of the Trust you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent Examiner's Statement

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

1. accounting records were not kept in respect of the Trust as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the applicable requirements concerning the form and contents of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

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



Nicholas Davies FCCA

Date 10th September 2026
Riverside House
Normandy Road
Swansea
SA1 2JA

Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
Statement of Financial Activities
For The Year Ended 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
INCOME AND ENDOWMENTS FROM:					
Donations and legacies	**3**	65,300	-	65,300	110,225
Other trading activities	**4**	35,559	-	35,559	34,666
Investments	**5**	9,581	-	9,581	9,787
		110,440	-	110,440	154,678
EXPENDITURE ON:					
Charitable activities:	**6**				
Book Sales		(116,230)	-	(116,230)	(120,820)
NET (EXPENDITURE)/INCOME BEFORE INVESTMENT (LOSSES)/GAINS		(5,790)	-	(5,790)	33,858
Net gains on investments		1,080	-	1,080	1,403
NET (EXPENDITURE)/INCOME		(4,710)	-	(4,710)	35,261
NET MOVEMENT IN FUNDS		(4,710)	-	(4,710)	35,261
RECONCILIATION OF FUNDS:					
Total funds brought forward		321,380	1,025	322,405	287,144
TOTAL FUNDS CARRIED FORWARD	**16**	316,670	1,025	317,695	322,405

The notes on pages 8 to 13 form part of these financial statements.

Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
Comparative Statement of Financial Activities
For The Year Ended 31 December 2025

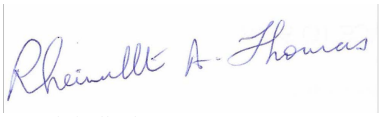
	Notes	Unrestricted funds	Restricted funds	2024 Total funds
		£	£	£
INCOME AND ENDOWMENTS FROM:				
Donations and legacies	**3**	109,200	1,025	110,225
Other trading activities	**4**	34,666	-	34,666
Investments	**5**	9,787	-	9,787
		153,653	1,025	154,678
EXPENDITURE ON:				
Charitable activities:	**6**			
Book Sales		(120,820)	-	(120,820)
NET INCOME BEFORE INVESTMENT GAINS		32,833	1,025	33,858
Net gains on investments		1,403	-	1,403
NET INCOME		34,236	1,025	35,261
NET MOVEMENT IN FUNDS		34,236	1,025	35,261
RECONCILIATION OF FUNDS:				
Total funds brought forward		287,144	-	287,144
TOTAL FUNDS CARRIED FORWARD	**16**	321,380	1,025	322,405

The notes on pages 8 to 13 form part of these financial statements.

Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
Statement of Financial Position
As At 31 December 2025

	Notes	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
		£	£	£	£
FIXED ASSETS					
Tangible Assets	**11**	31	-	31	31
Investments	**12**	98,343	-	98,343	97,263
		98,374	-	98,374	97,294
CURRENT ASSETS					
Stocks	**13**	16,384	-	16,384	27,818
Cash at bank and in hand		205,852	1,025	206,877	199,693
		222,236	1,025	223,261	227,511
Creditors: Amounts Falling Due Within One Year	**14**	(3,940)	-	(3,940)	(2,400)
NET CURRENT ASSETS (LIABILITIES)		218,296	1,025	219,321	225,111
TOTAL ASSETS LESS CURRENT LIABILITIES		316,670	1,025	317,695	322,405
NET ASSETS		316,670	1,025	317,695	322,405
FUNDS OF THE CHARITY					
Restricted Funds				1,025	1,025
Unrestricted Funds				316,670	321,380
TOTAL FUNDS	**16**			317,695	322,405

On behalf of the board



Mr Rheinallt Thomas

Trustee

Date September 7th 2026

The notes on pages 8 to 13 form part of these financial statements.

1. **General Information**

Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru is an unincorporated charity registered with the Charity Commission, registered charity number 525766. The principal address is Ael-y-Bryn, Chwilog, Pwllheli, LL53 6SH.

2. **Accounting Policies**

2.1. **Basis of Preparation of Financial Statements**

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)", Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities Act 2011.

The charity is a Public Benefit Entity as defined by FRS 102.

2.2. **Incoming Resources**

Income from legacies is recognised when the charity has sufficient evidence that a gift has been left to them, that where required, probate has been granted, the executor is satisfied that the property in question will not be required to satisfy claims in the estate, that it is probable that the amount will be received by the charity, and the amount to be received can be estimated with sufficient accuracy, and that any conditions attached to the legacy are either within the control of the charity or have been met.
Where a payment is received from an estate or is notified as receivable by the executors after the reporting date and before the accounts are authorised for issue but it is clear that the payment had been agreed by the executors prior to the end of the reporting period, then the amount concerned is treated as an adjusting event and accrued as income in the accounting period if receipt is probable.
Where the charity has established entitlement to a legacy but there is uncertainty as to the amount of the payment, details of the legacy aredisclosed as a contingent asset until the criteria for income recognition are met. Where a legacy is subject to the interest of a life tenant, the legacy is not recognised as income until the death of the life tenant.
If it is doubtful that full settlement of a legacy debtor will be received, then an adjustment is made to reduce the amount of the legacy debtor and legacy income rather than charging the adjustment as expenditure in the Statement of Financial Activities

Membership subscriptions

The income and any associated Gift Aid or other tax refund from a membership subscription received by the charity in the nature of a gift, is accounted for on the same basis as a donation.

2.3. **Resources Expended**

The charity's operating costs include staff costs and other related costs. Such costs are allocated between types of resources expended and between charitable expenditure and management and administration on the basis of estimates made by the directors.

Administration expenditure includes all expenditure not directly related to charitable activity. In respect of certain items of expenditure it is a matter of judgement as to whether such items are direct charitable expenditure, or are administrative, and the directors have applied what they consider to be reasonable judgements in appportioning such costs.

2.4. **Tangible Fixed Assets and Depreciation**

Tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. Depreciation is provided at rates calculated to write off the cost of the fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Plant & Machinery	33.33% straight line

2.5. **Investments**

2.6. **Stocks and Work in Progress**

Stocks and work in progress are valued at the lower of cost and net realisable value after making due allowance for obsolete and slow-moving stocks.

Cost is determined using the first-in, first-out method. Cost includes all direct costs and an appropriate proportion of fixed and variable overheads.

Work in progress is reflected in the accounts on a contract by contract basis by recording turnover and related costs as contract activity progresses.

At the end of each reporting period stocks are assessed for impairment. If an item of stock is impaired, the identified stock is reduced to its selling price less costs to complete and sell and an impairment charge is recognised in the statement of financial activities. Where a reversal of the impairment is required the impairment charge is reversed, up to the original impairment loss, and is recognised as a credit in the statement of financial activities.

2.7. **Cash and Cash Equivalents**

Cash and cash equivalents are basic financial assets and include cash in hand and deposits held at call with banks, other short-term highly liquid investments that mature in no more than three months from the date of acquisition and are readily convertible to a known amount of cash with insignificant risk of change in value, and bank overdrafts.

3. **Income from Donations and Legacies**

	Unrestricted funds	Restricted funds	2025 Total funds
	£	£	£
Donations and gifts	200	-	200
Member subscriptions and sponsorships	61,000	-	61,000
Grants	4,100	-	4,100
	65,300	-	65,300

	Unrestricted funds	Restricted funds	2024 Total funds
	£	£	£
Donations and gifts	2,595	1,025	3,620
Member subscriptions and sponsorships	59,000	-	59,000
Grants	47,605	-	47,605
	109,200	1,025	110,225

4. **Income from Other Trading Activities**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Sale of donated and bought in goods	35,559	34,666

5. **Investment Income**

	2025 Unrestricted funds	2024 Unrestricted funds
	£	£
Interest from investments	3,696	2,759
Dividends from investments	5,885	7,028
	9,581	9,787

6. **Analysis of Expenditure**

			2025
	Activities undertaken directly	**Support costs** (see note 7)	**Total**
	£	**£**	**£**
Book Sales	102,280	13,950	116,230

			2024
	Activities undertaken directly	**Support costs** (see note 7)	**Total**
	£	**£**	**£**
Book Sales	101,793	19,027	120,820

7. **Support Costs**

	2025
	Book Sales
	£
Premises expenses	9,209
General administration	2,157
Interest payable	64
Governance costs	2,520
	13,950

	2024
	Book Sales
	£
Premises expenses	10,641
General administration	5,874
Interest payable	112
Governance costs	2,400
	19,027

8. **Independent Examiner's Remuneration**

	2025	**2024**
	£	**£**
Independent examination of the financial statements	2,520	2,400

9. **Staff Costs**

Staff costs were as follows:

	2025	2024
	£	£
Wages and salaries	57,620	55,606
Social security costs	5,716	4,661
Other pension costs	3,319	3,282
	66,655	63,549

No employees received employee benefits (excluding employer pension costs) for the reporting period of more than £60,000.

10. **Average Number of Employees**

Average number of employees during the year was: 2 (2024: 2)

11. **Tangible Assets**

	Plant & Machinery
	£
Cost	
As at 1 January 2025	23,170
As at 31 December 2025	23,170
Depreciation	
As at 1 January 2025	23,139
As at 31 December 2025	23,139
Net Book Value	
As at 31 December 2025	31
As at 1 January 2025	31

12. **Investments**

	Listed
	£
Cost or Valuation	
As at 1 January 2025	97,263
Revaluations	1,080
As at 31 December 2025	98,343
Provision	
As at 1 January 2025	-
As at 31 December 2025	-
Net Book Value	
As at 31 December 2025	98,343
As at 1 January 2025	97,263

13. **Stocks**

	2025	2024
	£	£
Stock	16,384	27,818

14. **Creditors: Amounts Falling Due Within One Year**

	2025	2024
	£	£
Accruals and deferred income	3,940	2,400

15. **Pension Commitments**

The charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the charity in an independently administered fund.

During the year the charge to the statement of financial activities in respect of defined contribution schemes was £3,319 (2024: £3,282).

At the statement of financial position date contributions of £NIL were due to the fund and are included in creditors.

16. **Movement in Funds**

	As at 1 January 2025	Income	Expenditure	As at 31 December 2025
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	321,380	110,440	(115,150)	316,670
Restricted funds				
Elisabeth James Fund	1,025	-	-	1,025
Total funds	322,405	110,440	(115,150)	317,695

	As at 1 January 2024	Income	Expenditure	As at 31 December 2024
	£	£	£	£
Unrestricted funds				
General:				
General unrestricted fund	287,144	153,653	(119,417)	321,380
Restricted funds				
Elisabeth James Fund	-	1,025	-	1,025
Total funds	287,144	154,678	(119,417)	322,405

17. **Transactions with Trustees**

None of the trustees received any remuneration or any other benefits from an employment with the charity or a related entity during the current or previous year.

No trustee expenses have been incurred.

18. **Related Party Disclosures**

There have been no related party transactions in the reporting period that require disclosure.

Cyngor Ysgolion Sul Ac Addysg Gristnogol Cymru
Detailed Statement of Financial Activities
For The Year Ended 31 December 2025

	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM:		
Donations and legacies		
Donations and gifts	200	3,620
Membership subscriptions	61,000	59,000
Grants	4,100	47,605
	65,300	110,225
Other trading activities		
Sale of donated and bought in goods	35,559	34,666
	35,559	34,666
Investments		
Dividends from other fixed asset investments - listed	5,885	7,028
Interest from other fixed asset investments - listed	3,696	2,759
	9,581	9,787
	110,440	154,678
EXPENDITURE ON:		
Charitable Activities:		
Book Sales		
Wages and salaries	(57,620)	(55,606)
Employers NI	(5,716)	(4,661)
Employers pensions - defined contribution schemes	(3,319)	(3,282)
Travel and subsistence expenses	(3,936)	(6,196)
Book publishing costs	(31,689)	(32,048)
Rent	(6,000)	(7,450)
Light and heat	(1,266)	(1,354)
Premises insurance	(1,943)	(1,837)
Postage	-	(211)
Stationery	(1,815)	(2,477)
Telecommunications and data costs	(342)	(3,186)
Bank charges	(64)	(112)
Independent examiner's fees	(2,520)	(2,400)
	(116,230)	(120,820)
	(116,230)	(120,820)
NET (EXPENDITURE)/INCOME BEFORE INVESTMENT (LOSSES)/GAINS	(5,790)	33,858
Net gains on investments		
Fair value surplus on revaluation of investments	1,080	1,403
	1,080	1,403
NET (EXPENDITURE)/INCOME	(4,710)	35,261