

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

England & Wales · Charity number 1040818

Details

Other names Y BONT

Status Registered

Legal form Charitable company

Company number [02957667](#)

Registered 1994-09-15

Register [View on the Charity Commission register](#)

Contact

Address Y Bont
Ewenny Road
Bridgend
CF31 3HT

Phone 01656646013

Email admin@ybont.com

Website www.ybont.com

Activities

Objects: TO RELIEVE CHILDREN WITH LEARNING, PHYSICAL OR SENSORY DISABILITIES AND TO ADVANCE THE EDUCATION AND PHYSICAL DEVELOPMENT OF THE SAID CHILDREN AND TO SUPPORT THEIR PARENTS, CARERS AND FAMILIES

Activities: Y Bont provides specialist care and support to children with disabilities aged 6 weeks to 12 years. Not only do we support the children, but we support the families, siblings, carers and other supporters of the child with family sessions, events, advice and support should they need it.

Classification

- **How:** Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body
- **What:** Disability
- **Who:** Children/young People, People With Disabilities

Geography

- **Area of benefit:** BRIDGEND TOWN AND SURROUNDING DISTRICT
- Bridgend

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-30	£305,117	£433,209	-	-
2024-03-30	£297,258	£417,047	-	-
2023-03-30	£401,463	£444,761	-	-
2022-03-30	£441,978	£429,053	-	-
2021-03-30	£379,125	£391,392	-	-

Trustees

Name	Role	Appointed
Christina Davies		2025-02-20
Lee Jukes		2025-12-19
MRS SHEILA STEPHEN		

Accounts

REGISTERED COMPANY NUMBER: 02957667 (England and Wales)
REGISTERED CHARITY NUMBER: 1040818

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025
FOR
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES

DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

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FOR THE YEAR ENDED 31 MARCH 2025**

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**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

For the purpose of this report the organisation is also referred to by its trading name of 'Y Bont'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

According to Bridgend and District Resource for Children with Disabilities' Memorandum of Association, the organisation's objectives shall be:

- To relieve children with learning, physical or sensory disabilities and to advance the educational and physical development of the said children;
- To support parents, carers and families of the said children; to have their rights respected; and to achieve their full potential as integrated members of their community;
- Y Bont's Mission Statement is: "Enabling children with a disability to fulfill their potential".

Y Bont aims to provide specialist care and support to families with children with a disability by: Constantly monitoring and evaluating services we provide and identify how they can be improved; Reinforcing our links with relevant agencies and organisations;

Working towards making our financial situation stronger to ensure Y Bont's longer term existence; Developing our marketing strategy; making the organisation and its philosophy as widely known as possible;

Developing our staff with a view to benefitting and developing ourselves individually, and as a result benefitting the organisation;

Developing our volunteer structure; ensuring the best possible support and assistance for our staff and their families

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Main Activities for the Year

The primary beneficiaries for our charity continue to be children with disabilities, neurodiversities, complex medical conditions and/or additional need aged 0-12 years and their families.

Y Bont is currently registered to support 24 disabled children at any one time (aged 0-12) with the Care Inspector of Wales (CIW). The number of referrals from practitioners and self-referral by parents/carers has remained consistently high resulting in a rising number of disabled children requesting child-care sessions with a total 167 children and families accessing the Y Bont nursery in the year.

Y Bont runs 3 main services;

- " A Day nursery for children aged 0-5yrs during school term times
- " An Out of School Holiday Club for school Holiday periods for children aged 5-12yrs
- " An Out of school After School Club for children aged 5-12yrs

We have responded to increasing pressures from a rising demand from our services by reviewing and refining the way we work to achieve the best outcomes for the children and their families. We have increased our maximum number from 18 to 24. The passion and dedication of our team has been key in all that we have achieved this year and shows just how much Y Bont cares about making a difference.

Our focus remains on providing a high quality learning and play environment which supports the children's individual needs. The support is tailored to respond to each individual child and families needs, from specialised day care, to a tailored Holiday club and respite for parents and carers. During the year we have engaged with more than 170 children and families across a range of services, helping them to increase their confidence and self esteem whilst helping them to reach their full potential.

During the financial year, 39% of our income came from a range of fundraising activities, trusts, grants and donations. Children supported by our service have complex needs due to disabilities or illness with many requiring intensive support and one-to-one care provision.

In September 2024, for the tenth academic year, we supported the local authority education directorate by providing day care placements for 12 children that could not be offered a suitable school place to capacity and placement issues. Y Bont advocate on behalf of the families to ensure that children received an education package consistent with their peers at school. Through this agreement with the local authority we are able to provide an appropriate environment for the children to learn and play, in preparation for further learning. This supports personal development and ensures that children are not left behind without the early intervention and level of individual attention needed at this key stage of their development.

Staff and organisation

The key management personnel structure is as follows:

- Chief Executive Officer
- Business and Finance Manager
- Setting Manager
- Deputy Setting Manager
- ALNco

A wide and varied range of staff training and development was undertaken by all staff to comply with minimum standard, maintain continuing professional development and fulfil Y Bont's commitment to retain a highly skilled and competent workforce.

Some of the training was provided by the Local Authority, BAVO, Clybiau Plant Cymru, National Day Nursery Association, , BCBC Childcare Team, Foundation Phase Team & Flying Start, Early Help, The Learning Disabilities team, Community nursing and paediatric teams, physiotherapists, Occupational Therapists, Speech and language therapists alongside other medical professionals.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

Partnership Working

At Y Bont we believe that in order to truly meet the needs of the children and families we support it is crucial that we continue to collaborate effectively with key stakeholders at a local, regional and national level. This includes a regular representation at operational and strategic partnership meetings: ASD Strategy Forum; Bridgend Equalities Forum; Flying Start Professionals Group; Regional/Local Health Social Care and Well-Being Groups; Third Sector Strategic Group, and NHS community and pediatric teams across Bridgend County.

Y Bont continues to support families in a range of ways through our purpose-built facilities, offering information, practical social and emotional support.

Effective, robust, multi-agency working is fundamental element of Y Bont's successful delivery model, we work closely with practitioners from Health, Education, Flying Start, Social Services and the voluntary sector to ensure that beneficiaries are given the best service. Y Bont acts as a multi-agency hub and is used by the wider community for meetings with families, and workshops are delivered to help families understand and meet their child's needs, such as toileting and sleep clinic.

Organisations that we work closely with operationally include Bridgend Carers Centre, Bridgend College, Heronsbridge School, Local observation classes, The Local Authority Early Years and ALN team and Educational Psychologists.

Corporate Sponsors

We are very fortunate to have continued to receive a high level of support from many community and corporate partners. These sponsors provide support through many different means including donations, supply of free goods or services, use of facilities or just promoting the charity generally. These sponsors including, Riverside Electrical, Barclays Bank, Bridge FM, Cowbridge & Bridgend Rotary Club, Lions Club, Sian Thomas, Daughter & Son Solicitors, St James Palace, South Wales Police, Tesco, Tondu Wheelers, local schools and many more.

Student Placements

In addition to disabled children and their families, Y Bont's beneficiaries include the volunteers, students and work experience school pupils. Y Bont has previously helped equip local people, comprising individuals from across the Bridgend County Borough including those from the most deprived communities, to progress with career and educational attainments. We have many students come to work with us from universities and colleges across south wales and we welcome them with open arms.

Events and Trips

Some of this years programmed activities included the following:

- Luminate
- Maesteg Town Hall
- Jump Jam/ soft play
- Local parks and outdoor play areas

Visitors are always welcome at Y Bont and we often receive visits from local schools, companies, and many others during the course of the year.

Y Bont continues to support events organised by BAVO, Bridgend Carer's Centre and Bridgend College to promote our organisation and attract volunteers and supporters. We also held a number of fundraising activities within Y Bont to support other charities including Children In Need and Red Nose Day for Comic Relief.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

FINANCIAL REVIEW

Financial position

The charity made a deficit of £128,092 for the period compared to the period of £119,789 deficit.. During the year the charity's incoming resources increased from £297,258 to £305,117.

Grant income overall at £57,937 has reduced on the prior year of £131,098.

At the year end the funds of the charity were £126,786 compared to the prior year of £254,878 including £845 of unrestricted cash (2024: £94,311).

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. The trustees seek to ensure that the needs of the charity are appropriately reflected through the diversity of its Board. Trustees are recruited via advertising and are interviewed by existing trustees under the charity's recruitment procedures.

Organisational structure

The charity is administered by the Board of Trustees, who meet on a bi-monthly basis. The Memorandum and Articles of Association are the governing documents of the charity. The day to day operations of the charity are delegated to the charity CEO.

Induction and training of new trustees

New trustees will receive an induction pack, a handbook with all the policies and procedures adopted by the Board and an induction.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02957667 (England and Wales)

Registered Charity number

1040818

Registered office

Y Bont
Ewenny Road
Bridgend
Mid Glamorgan
CF31 3HT

Trustees

B Roderick
S Stephen
A J Minton
J Manley

Independent Examiner

Stephen Anthony Griffiths FCCA
DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2025**

**REFERENCE AND ADMINISTRATIVE DETAILS
CEO**

S Jones

Approved by order of the board of trustees on 16 December 2025 and signed on its behalf by:

B Roderick - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

Independent examiner's report to the trustees of Bridgend And District Resource For Children With Disabilities ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Stephen Anthony Griffiths FCCA
The Association of Chartered Certified Accountants

DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

16 December 2025

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		54,507	-	54,507	55,528
Charitable activities					
Fees		183,938	-	183,938	104,923
Fundraising		7,535	-	7,535	3,814
Grants		23,645	34,292	57,937	130,922
Other trading activities	2	470	-	470	475
Investment income	3	730	-	730	1,596
Total		270,825	34,292	305,117	297,258
EXPENDITURE ON					
Raising funds		30	-	30	-
Charitable activities	4				
Grants		19,205	34,292	53,497	1
Core running costs		301,780	77,902	379,682	417,046
Total		321,015	112,194	433,209	417,047
NET INCOME/(EXPENDITURE)		(50,190)	(77,902)	(128,092)	(119,789)
RECONCILIATION OF FUNDS					
Total funds brought forward		171,747	83,131	254,878	374,667
TOTAL FUNDS CARRIED FORWARD		121,557	5,229	126,786	254,878

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

BALANCE SHEET
31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	31/3/25 Total funds £	31/3/24 Total funds £
FIXED ASSETS					
Tangible assets	10	133,174	5,229	138,403	149,814
CURRENT ASSETS					
Debtors	11	21,231	-	21,231	25,172
Cash at bank and in hand		845	9,275	10,120	176,421
		<u>22,076</u>	<u>9,275</u>	<u>31,351</u>	<u>201,593</u>
CREDITORS					
Amounts falling due within one year	12	(33,694)	(9,274)	(42,968)	(96,529)
NET CURRENT ASSETS		<u>(11,618)</u>	<u>1</u>	<u>(11,617)</u>	<u>105,064</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>121,556</u>	<u>5,230</u>	<u>126,786</u>	<u>254,878</u>
NET ASSETS		<u>121,556</u>	<u>5,230</u>	<u>126,786</u>	<u>254,878</u>
FUNDS	15				
Unrestricted funds				121,556	171,747
Restricted funds				5,230	83,131
TOTAL FUNDS				<u>126,786</u>	<u>254,878</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

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

The financial statements were approved by the Board of Trustees and authorised for issue on 16 December 2025 and were signed on its behalf by:

B Roderick - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Although the charity has received indications that some local government grants will not be renewed in coming financial years, the charity has sufficient financial resources available for the foreseeable future. Accordingly the accounts are prepared on a going concern basis.

The key accounting estimates used in the preparation of the accounts are:

- the estimated useful life of fixed assets
- recoverability of debts
- certainty of entitlement of potential grants with conditional terms.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies are recognised at the point of receipt.

Income from fees, fundraising and trading activities consists of income received in exchange for the supply of goods and services in order to raise funds and is recognised when entitlement has occurred.

Revenue grants credited to unrestricted funds are to be used as the discretion of the directors and trustees in furtherance of the objectives of the charity. Revenue grants credited to restricted funds are to be used for specific purposes as laid down by the donor.

Government grants, such as some local authority grants, for the general support of the charity are credited to income as entitlement occurs. Government grants, such as furlough grants, to compensate for specific costs incurred are credited to income to match costs charged in the same period.

Investment income includes interest received which is recognised on receipt.

No amount is included in the financial statements for volunteer time in line with the SORP.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs consisting of accountancy, legal and professional fees. They are incurred directly in support of expenditure on the objects of the charity.

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Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES - continued

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing

Rentals payable under operating leases are included within expenditure over the lease term.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of less than one year.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. OTHER TRADING ACTIVITIES

	31/3/25	31/3/24
	£	£
Room hire	470	475
	<u> </u>	<u> </u>

3. INVESTMENT INCOME

	31/3/25	31/3/24
	£	£
Deposit account interest	730	1,596
	<u> </u>	<u> </u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Grants	52,957	540	53,497
Core running costs	256,884	122,798	379,682
	<u>309,841</u>	<u>123,338</u>	<u>433,179</u>

	Direct costs £	Support costs & (see note 6)	Totals
Core running costs			

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Grants	-	-	540	540
Core running costs	116,393	768	5,637	122,798
	<u>116,393</u>	<u>768</u>	<u>6,177</u>	<u>123,338</u>

Support costs, included in the above, are as follows:

			31/3/25	31/3/24
	Grants £	Core running costs £	Total activities £	Total activities £
Wages	-	103,808	103,808	67,015
Social security	-	9,903	9,903	6,484
Pensions	-	2,682	2,682	476
Bank charges	-	768	768	344
Accountancy fees	540	3,010	3,550	4,086
Payroll fees	-	2,160	2,160	2,160
Recruitment costs	-	467	467	1,792
	<u>540</u>	<u>122,798</u>	<u>123,338</u>	<u>82,357</u>

6. NET INCOME/(EXPENDITURE)

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

	31/3/25 £	31/3/24 £
Depreciation - owned assets	13,117	24,445
Independent Examination Fee (including VAT)	3,300	3,780
Independent Examiner other services (including VAT)	2,410	2,466
Operating lease rentals	1,099	996
Local government support grants	<u>(20,691)</u>	<u>(21,737)</u>

Local government grants consist of various grants from local authorities and the Welsh government to support both the general running of the charity and specific projects as summarised in note 15.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF

The key management personnel of the charity comprise of the trustees, Operations Manager, Business & Finance Manager, Childcare & Learning Co-ordinator and the Children's Outreach Worker. The total employee benefits (including salary, employers national insurance, pension and benefits in kind) of the key management personnel of the charity were £116,393 (2024: £73,975).

Total staff costs,comprise:

	2025£	2024£
Gross wages and salaries	332,554	296,813
Employer's National Insurance	17,625	15,392
Employer's pension contributions	13,535	9,307
Total	363,714	<u>321,512</u>

The average number of employees during the year was 23 (2024: 19).

No individual earned more than £60,000 in the period (2024 : none).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	55,528	-	55,528
Charitable activities			
Fees	104,923	-	104,923
Fundraising	3,814	-	3,814
Grants	30,822	100,100	130,922
Other trading activities	475	-	475
Investment income	1,596	-	1,596
Total	<u>197,158</u>	<u>100,100</u>	<u>297,258</u>
EXPENDITURE ON			
Charitable activities			
Grants	-	1	1
Core running costs	301,608	115,438	417,046
Total	<u>301,608</u>	<u>115,439</u>	<u>417,047</u>
NET INCOME/(EXPENDITURE)	(104,450)	(15,339)	(119,789)

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
RECONCILIATION OF FUNDS			
Total funds brought forward	276,198	98,469	374,667
TOTAL FUNDS CARRIED FORWARD	<u>171,748</u>	<u>83,130</u>	<u>254,878</u>

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2024	170,000	97,742	22,551
Additions	-	-	-
At 31 March 2025	<u>170,000</u>	<u>97,742</u>	<u>22,551</u>
DEPRECIATION			
At 1 April 2024	45,200	80,202	21,520
Charge for year	1,700	6,711	478
At 31 March 2025	<u>46,900</u>	<u>86,913</u>	<u>21,998</u>
NET BOOK VALUE			
At 31 March 2025	<u>123,100</u>	<u>10,829</u>	<u>553</u>
At 31 March 2024	<u>124,800</u>	<u>17,540</u>	<u>1,031</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2024	39,073	27,998	357,364
Additions	1,706	-	1,706
At 31 March 2025	<u>40,779</u>	<u>27,998</u>	<u>359,070</u>
DEPRECIATION			
At 1 April 2024	35,165	25,463	207,550
Charge for year	3,060	1,168	13,117
At 31 March 2025	<u>38,225</u>	<u>26,631</u>	<u>220,667</u>
NET BOOK VALUE			
At 31 March 2025	<u>2,554</u>	<u>1,367</u>	<u>138,403</u>
At 31 March 2024	<u>3,908</u>	<u>2,535</u>	<u>149,814</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Trade debtors	21,231	25,172

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/25	31/3/24
	£	£
Bank loans and overdrafts (see note 13)	-	60,990
Trade creditors	144	574
Social security and other taxes	4,184	126
Other creditors	32,040	31,539
Accruals and deferred income	6,600	3,300
	42,968	96,529

Included within other creditors is an amount of £18,405 (2024: 18,405) relating to monies received for grants where potential overclaims have been made

13. LOANS

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/25	31/3/24
	£	£
Within one year	1,008	907
Between one and five years	4,032	671
	5,040	1,578

Lease payments recognised as an expense during the year were £1,099 (2024: £996).

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS

	At 1/4/24 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	171,747	(50,191)	121,556
Restricted funds			
Back Garden Fund	1,573	(1,001)	572
BAVO Respite	119	(119)	-
Welsh Government Childcare Capital	3,406	(2,000)	1,406
Community Foundation Wales	159	(159)	-
Playroom Cap	1,608	(1,608)	-
Welsh Church Act	3,252	-	3,252
BCBC General	73,014	(73,014)	-
	<u>83,131</u>	<u>(77,901)</u>	<u>5,230</u>
TOTAL FUNDS	<u>254,878</u>	<u>(128,092)</u>	<u>126,786</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	251,620	(301,811)	(50,191)
BCBC Garden and Role Play	2,371	(2,371)	-
BCBC Training	500	(500)	-
BCBC Snack time	1,500	(1,500)	-
BCBC Mark Making	1,500	(1,500)	-
BCBC Pedagogy grant	3,225	(3,225)	-
BCBC Trips from March 2024	1,500	(1,500)	-
Barvo Warm Hub	1,954	(1,954)	-
BCBC Additional Support	2,100	(2,100)	-
BCBC Pupil Development	3,555	(3,555)	-
Blackwood Engineering	1,000	(1,000)	-
	270,825	(321,016)	(50,191)
Restricted funds			
Big Lottery	15,715	(15,715)	-
Back Garden Fund	-	(1,001)	(1,001)
BAVO Respite	-	(119)	(119)
Welsh Government Childcare Capital	-	(2,000)	(2,000)
Community Foundation Wales	-	(159)	(159)
Playroom Cap	-	(1,608)	(1,608)
BCBC General	-	(73,014)	(73,014)
SJP Foundation	12,500	(12,500)	-
Clybiau Plant	1,032	(1,032)	-
Millenium Stadium	3,000	(3,000)	-
Monmouthshire Building Society	1,620	(1,620)	-
Toys Trust	425	(425)	-
	34,292	(112,193)	(77,901)
TOTAL FUNDS	305,117	(433,209)	(128,092)

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	276,198	(104,451)	171,747
Restricted funds			
Back Garden Fund	7,474	(5,901)	1,573
BAVO Respite	249	(130)	119
Welsh Government Childcare Capital	5,407	(2,001)	3,406
Community Foundation Wales	432	(273)	159
Playroom Cap	8,459	(6,851)	1,608
Western Bay	182	(182)	-
Welsh Church Act	3,252	-	3,252
BCBC General	73,014	-	73,014
	<u>98,469</u>	<u>(15,338)</u>	<u>83,131</u>
TOTAL FUNDS	<u>374,667</u>	<u>(119,789)</u>	<u>254,878</u>

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,337	(270,788)	(104,451)
BAVO Respite	9,085	(9,085)	-
BCBC Garden and Role Play	7,305	(7,305)	-
BCBC Enabling	2,234	(2,234)	-
BCBC Block Play	154	(154)	-
BCBC Reflection and Prep	300	(300)	-
BCBC Summer of Fun	1,830	(1,830)	-
BCBC Supporting and Learning	9,413	(9,413)	-
BCBC Trips	500	(500)	-
	<u>197,158</u>	<u>(301,609)</u>	<u>(104,451)</u>
Restricted funds			
Big Lottery	90,752	(90,752)	-
Back Garden Fund	1	(5,902)	(5,901)
BAVO Respite	-	(130)	(130)
Children in Need	7,925	(7,925)	-
Welsh Government Childcare Capital	-	(2,001)	(2,001)
Community Foundation Wales	-	(273)	(273)
Playroom Cap	-	(6,851)	(6,851)
Western Bay	-	(182)	(182)
CWM Taff	1,422	(1,422)	-
	<u>100,100</u>	<u>(115,438)</u>	<u>(15,338)</u>
TOTAL FUNDS	<u>297,258</u>	<u>(417,047)</u>	<u>(119,789)</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1/4/23 £	Net movement in funds £	At 31/3/25 £
Unrestricted funds			
General fund	276,198	(154,642)	121,556
Restricted funds			
Back Garden Fund	7,474	(6,902)	572
BAVO Respite	249	(249)	-
Welsh Government Childcare Capital	5,407	(4,001)	1,406
Community Foundation Wales	432	(432)	-
Playroom Cap	8,459	(8,459)	-
Western Bay	182	(182)	-
Welsh Church Act	3,252	-	3,252
BCBC General	73,014	(73,014)	-
	<u>98,469</u>	<u>(93,239)</u>	<u>5,230</u>
TOTAL FUNDS	<u><u>374,667</u></u>	<u><u>(247,881)</u></u>	<u><u>126,786</u></u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	417,957	(572,599)	(154,642)
BAVO Respite	9,085	(9,085)	-
BCBC Garden and Role Play	9,676	(9,676)	-
BCBC Training	500	(500)	-
BCBC Enabling	2,234	(2,234)	-
BCBC Block Play	154	(154)	-
BCBC Reflection and Prep	300	(300)	-
BCBC Summer of Fun	1,830	(1,830)	-
BCBC Supporting and Learning	9,413	(9,413)	-
BCBC Trips	500	(500)	-
BCBC Snack time	1,500	(1,500)	-
BCBC Mark Making	1,500	(1,500)	-
BCBC Pedagogy grant	3,225	(3,225)	-
BCBC Trips from March 2024	1,500	(1,500)	-
Barvo Warm Hub	1,954	(1,954)	-
BCBC Additional Support	2,100	(2,100)	-
BCBC Pupil Development	3,555	(3,555)	-
Blackwood Engineering	1,000	(1,000)	-
	<u>467,983</u>	<u>(622,625)</u>	<u>(154,642)</u>
Restricted funds			
Big Lottery	106,467	(106,467)	-
Back Garden Fund	1	(6,903)	(6,902)
BAVO Respite	-	(249)	(249)
Children in Need	7,925	(7,925)	-
Welsh Government Childcare Capital	-	(4,001)	(4,001)
Community Foundation Wales	-	(432)	(432)
Playroom Cap	-	(8,459)	(8,459)
Western Bay	-	(182)	(182)
BCBC General	-	(73,014)	(73,014)
CWM Taff	1,422	(1,422)	-
SJP Foundation	12,500	(12,500)	-
Clybiau Plant	1,032	(1,032)	-
Millenium Stadium	3,000	(3,000)	-
Monmouthshire Building Society	1,620	(1,620)	-
Toys Trust	425	(425)	-
	<u>134,392</u>	<u>(227,631)</u>	<u>(93,239)</u>
TOTAL FUNDS	<u>602,375</u>	<u>(850,256)</u>	<u>(247,881)</u>

The purposes of the restricted funds listed above are as follows:

Big Lottery - This fund is used for the family fun zone project which provides after school, Saturday club and holiday club services to children aged 4-11. A balance on this reserve has been built up partly arising from the project delays due to Covid,

BAVO Warm Hubs- A grant to support costs of activities, food and refreshments.

15. MOVEMENT IN FUNDS - continued

BCBC Garden and Role Play- A grant to develop the garden and role play area.

BCBC Trips -A grant to contribute towards taking the children out on trips to benefit them

BCBC Snack time - A grant to contribute towards planning and supplying healthy snacks

BCBC Mark Making - A grant to support crafts and artwork

BCBC Pedagogy - A grant to purchase items or design activities and exercises to support learning

BCBC Supporting and Learning - A grant to support the setting to develop the children through learning

BCBC Pupil Development- A grant to support staff training and the purchase of resources.

BCBC Team Training- A grant to support staff training.

Blackwood Engineering - A grant to support general costs.

Clybiau Plant- A grant to support holiday club provision .

Millennium Stadium- A grant to support purchase of nursery equipment.

Monmouthshire Building Society- A grant towards staff salaries.

St James Place Foundation- A grant to support the salary of a nursery nurse.

Toys Trust - A grant to support the purchase of specialist equipment and toys.

Prior year funds:

BCBC Block Play - A grant to support children in a form of play

BCBC Reflection and Preparation - A grant to support employees with planning activities and reflecting on completed ones

BCBC Summer of Fun- A grant to purchase items and take children out who are attending the setting during the school holidays

BCBC Plan and Prep Grant- A grant for planning and Preparation for Education Children, PPA Time

Cwm Taff Grant- A grant to support training of parent with children with no diagnosis, provide stay and play sessions and family sessions and providing support groups and workshops.

BCBC Enabling Programme - to provide additional resources such as books, toys or IT equipment for children to enhance the overall learning environment.

BAVO Carers Respite Fund - to provide funding to develop and pilot new approaches, in addition to existing provisions, to provide support for unpaid carers

Children in Need - This fund supports children outreach worker post.

Back Garden Fund - Donations from Freudenburg and Prescott Jones to contribute towards the refurbishment/equipment of our Garden. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets

15. MOVEMENT IN FUNDS - continued

Playroom Capital - ICF grants to fund new nursery furniture and equipment. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets.

ICF Large & Small grants- Grants to fund nursery activities and associated capital equipment and to contribute towards the salary of our Childcare and Learning Co-ordinator post short term, and to enable Y-Bont to hold support group.

Welsh Church Act - A one off grant to fund investment in a new server and computer equipment for office staff at Y-Bont.

Western Bay - A grant to cover the salary of Childcare and Learning Coordinator post and associated support group costs, including furniture.

CAF Tourle - A grant to cover the salary of the fundraising and marketing officer, training costs and IT equipment.

BCBC Combined Grants - various grants for work such as assisting on education facilities

BCBC Early Years - support for early years learning facilities

Development BCBC - A grant to support marketing and children's activities in general

BCBC Develop Children's Wellbeing - A grant to support children's wellbeing

BCBC Non Verbal Grant- A grant for staff training in communication, sign language, pecks training and communicating with non verbal children

BCBC Speech and Language- A grant to develop speech and language.

BCBC Team Training- A grant to support training of staff

National Lottery Awards for All- A grant to support people and help people to reach their potential by supporting them at the earliest possible stages.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2025, nor any for the year ended 31 March 2024 other than those disclosed in the notes regarding Trustees remuneration and expenses and other related activities

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a group personal pension plan for its employees. The amount recognised as an expense in the period was £13,535 (2024: £9,307).

18. COMPANY LIMITED BY GUARANTEE

The company is a private company limited by guarantee. In the event of the charity being wound up, the members are liable for payment of the debts and liabilities of the charity and of the costs, charges and expenses of winding up. Each member is liable for such amounts as may be required not exceeding £5.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31/3/25 £	31/3/24 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	44,352	54,192
Clothes Bank	10,155	1,336
	54,507	55,528
Other trading activities		
Room hire	470	475
Investment income		
Deposit account interest	730	1,596
Charitable activities		
Fee income	183,938	104,747
Fundraising	7,535	3,814
Grants	57,937	131,098
	249,410	239,659
Total incoming resources	305,117	297,258
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	30	-
Charitable activities		
Wages	228,746	229,798
Social security	7,722	8,908
Pensions	10,853	8,831
Insurance	4,843	3,630
Telephone	2,777	3,071
Postage and stationery	4,488	3,173
Advertising	478	-
Sundries	775	1,854
Repairs and maintenance	13,052	14,086
Cleaning and refreshments	7,269	9,220
Trips, travel and similar	2,362	10,870
Subscriptions	7,895	6,518
Staff training	245	3,664
Computer expenses	5,103	5,168
Uniform costs	-	1,453
Long leasehold	1,700	1,700
Improvements to property	6,711	12,689
Carried forward	305,019	324,633

This page does not form part of the statutory financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025**

	31/3/25 £	31/3/24 £
Charitable activities		
Brought forward	305,019	324,633
Plant and machinery	478	2,932
Fixtures and fittings	3,060	5,321
Computer equipment	1,167	1,804
Bank interest	117	-
	309,841	334,690
Support costs		
Management		
Wages	103,808	67,015
Social security	9,903	6,484
Pensions	2,682	476
	116,393	73,975
Finance		
Bank charges	768	344
Governance costs		
Accountancy fees	3,550	4,086
Payroll fees	2,160	2,160
Recruitment costs	467	1,792
	6,177	8,038
Total resources expended	433,209	417,047
Net expenditure	(128,092)	(119,789)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02957667 (England and Wales)
REGISTERED CHARITY NUMBER: 1040818

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024
FOR
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES

DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

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FOR THE YEAR ENDED 31 MARCH 2024**

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**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

For the purpose of this report the organisation is also referred to by its trading name of 'Y Bont'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

According to Bridgend and District Resource for Children with Disabilities' Memorandum of Association, the organisation's objectives shall be:

- To relieve children with learning, physical or sensory disabilities and to advance the educational and physical development of the said children;
- To support parents, carers and families of the said children; to have their rights respected; and to achieve their full potential as integrated members of their community;
- Y Bont's Mission Statement is: "Enabling children with a disability to fulfill their potential".

Y Bont aims to provide specialist care and support to families with children with a disability by: Constantly monitoring and evaluating services we provide and identify how they can be improved; Reinforcing our links with relevant agencies and organisations;

Working towards making our financial situation stronger to ensure Y Bont's longer term existence; Developing our marketing strategy; making the organisation and its philosophy as widely known as possible;

Developing our staff with a view to benefitting and developing ourselves individually, and as a result benefitting the organisation;

Developing our volunteer structure; ensuring the best possible support and assistance for our staff and their families

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

ACHIEVEMENT AND PERFORMANCE

Main Activities for the Year

The primary beneficiaries for our charity continue to be children with disabilities, neurodiversities, complex medical conditions and/or additional need aged 0-12 years and their families.

Y Bont is currently registered to support 24 disabled children at any one time (aged 0-12) with the Care Inspector of Wales (CIW). The number of referrals from practitioners and self-referral by parents/carers has remained consistently high resulting in a rising number of disabled children requesting child-care sessions with a total 128 children and families accessing the Y Bont nursery in the year.

Y Bont runs 3 main services;

- " A Day nursery for children aged 0-5yrs during school term times
- " An Out of School Holiday Club for school Holiday periods for children aged 5-12yrs
- " An Out of school After School Club for children aged 5-12yrs

We have responded to increasing pressures from a rising demand from our services by reviewing and refining the way we work to achieve the best outcomes for the children and their families. We have increased our maximum number from 18 to 24. The passion and dedication of our team has been key in all that we have achieved this year and shows just how much Y Bont cares about making a difference.

Our focus remains on providing a high quality learning and play environment which supports the children's individual needs. The support is tailored to respond to each individual child and families needs, from specialised day care, to a tailored Holiday club and respite for parents and carers. During the year we have engaged with more than 170 children and families across a range of services, helping them to increase their confidence and self esteem whilst helping them to reach their full potential.

During the financial year, 65% of our income came from a range of fundraising activities, trusts, grants and donations. Children supported by our service have complex needs due to disabilities or illness with many requiring intensive support and one-to-one care provision.

In September 2023, for the ninth academic year, we supported the local authority education directorate by providing day care placements for 14 children that could not be offered a suitable school place to capacity and placement issues. Y Bont advocate on behalf of the families to ensure that children received an education package consistent with their peers at school. Through this agreement with the local authority we are able to provide an appropriate environment for the children to learn and play, in preparation for further learning. This supports personal development and ensures that children are not left behind without the early intervention and level of individual attention needed at this key stage of their development.

Staff and organisation

The key management personnel have changed throughout the year. The first half of the year the structure was;

- Operations Director
- Business and Finance Manager
- Nursery Manager
- Senior Nursery Nurser
- Senior Playworker

And from October 2023 was;

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

- Chief Executive Officer
- Business and Finance Manager
- Setting Manager
- Nursery Team Leader
- Playwork Team Leader

A wide and varied range of staff training and development was undertaken by all staff to comply with minimum standard, maintain continuing professional development and fulfil Y Bont's commitment to retain a highly skilled and competent workforce.

Some of the training was provided by Wales PPA, Children in Wales, National Day Nursery Association, St Johns Ambulance, ILM, AMBU, BCBC Childcare Team, Foundation Phase Team & Flying Start, Community nursing and pediatric teams, physiotherapists, Occupational Therapists alongside other medical professionals.

Partnership Working

At Y Bont we believe that in order to truly meet the needs of the children and families we support it is crucial that we continue to collaborate effectively with key stakeholders at a local, regional and national level. This includes a regular representation at operational and strategic partnership meetings: ASD Strategy Forum; Bridgend Equalities Forum; Flying Start Professionals Group; Regional/Local Health Social Care and Well-Being Groups; Third Sector Strategic Group, and NHS community and pediatric teams across Bridgend County.

Y Bont continues to support families in a range of ways through our purpose-built facilities, offering information, practical social and emotional support.

Effective, robust, multi-agency working is fundamental element of Y Bont's successful delivery model, we work closely with practitioners from Health, Education, Flying Start, Social Services and the voluntary sector to ensure that beneficiaries are given the best service. Y Bont acts as a multi-agency hub and is used by the wider community for meetings with families, and workshops are delivered to help families understand and meet their child's needs, such as toileting and sleep clinic.

Organisations that we work closely with operationally include Bridgend Carers Centre, Bridgend College, Heronsbridge School, Local observation classes, The Local Authority Early Years and ALN team and Educational Psychologists.

Corporate Sponsors

We are very fortunate to have continued to receive a high level of support from many community and corporate partners. These sponsors provide support through many different means including donations, supply of free goods or services, use of facilities or just promoting the charity generally. These sponsors including, Asda Bridgend, Barclays Bank, Bridge FM, CJCH, Cowbridge & Bridgend Rotary Club, KJ Herbert, Lions Club, Royal Educare, Sainsburys, Sian Thomas, Daughter & Son Solicitors, South Wales Police, Tesco, Tondy Rugby Club, Tondy Wheelers, local schools and many more.

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 31 MARCH 2024

Student Placements

In addition to disabled children and their families, Y Bont's beneficiaries include the volunteers, students and work experience school pupils. Y Bont has previously helped equip local people, comprising individuals from across the Bridgend County Borough including those from the most deprived communities, to progress with career and educational attainments. We have many students come to work with us from universities and colleges across south wales and we welcome them with open arms.

Events and Trips

Some of this years programmed activities included the following:

- Role Play Lane
- Luminare
- Mambo soft play
- Porthcawl Beach
- Jump Jam
- Local parks and outdoor play areas

Visitors are always welcome at Y Bont and we often receive visits from Capital radio, Bridge FM, and many others during the course of the year.

Y Bont continues to support events organised by BAVO, Bridgend Carer's Centre and Bridgend College to promote our organisation and attract volunteers and supporters. We also held a number of fundraising activities within Y Bont to support other charities including Children In Need and Red Nose Day for Comic Relief.

FINANCIAL REVIEW

Financial position

The charity made a deficit of £119,789 for the period compared to the period of £43,298 deficit.. During the year the charity's incoming resources decreased from £401,463 to £297,258.

Grant income overall at £131,098 has reduced on the prior year of £252,330.

At the year end the funds of the charity were £254,878 compared to the prior year of £374,667 including £94,311 of unrestricted cash (2023: £127,090).

Reserves policy

It is the policy of Y Bont to retain an amount equivalent to 4 weeks' operational expenditure in unrestricted reserves this is looking to be increased to 8 weeks over the course of the financial year.. The total net current assets under unrestricted reserves at the year end amounted to £32,049 an amount equivalent to 4 weeks' operational expenditure at the current level of annual expenditure of £417,047 . The trustees consider this is an acceptable figure but will continue to review both the policy and actual results on a regular basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. The trustees seek to ensure that the needs of the charity are appropriately reflected through the diversity of its Board. Trustees are recruited via advertising and are interviewed by existing trustees under the charity's recruitment procedures.

Organisational structure

The charity is administered by the Board of Trustees, who meet on a bi-monthly basis. The Memorandum and Articles of Association are the governing documents of the charity. The day to day operations of the charity are delegated to the charity CEO.

Induction and training of new trustees

New trustees will receive an induction pack, a handbook with all the policies and procedures adopted by the Board and an induction.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02957667 (England and Wales)

Registered Charity number

1040818

Registered office

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Bridgend
Mid Glamorgan
CF31 3HT

Trustees

B Roderick
S Stephen
A J Minton
J Manley

Independent Examiner

Stephen Anthony Griffiths FCCA
DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

CEO

S Jones

Approved by order of the board of trustees on 3 December 2024 and signed on its behalf by:

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 31 MARCH 2024**

B Roderick - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

Independent examiner's report to the trustees of Bridgend And District Resource For Children With Disabilities ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Stephen Anthony Griffiths FCCA
The Association of Chartered Certified Accountants

DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

3 December 2024

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

		Unrestricted funds £	Restricted funds £	Year Ended 31/3/24 Total funds £	Period 31/3/22 to 31/3/23 Total funds £
	Notes				
INCOME AND ENDOWMENTS FROM					
Donations and legacies		55,528	-	55,528	24,613
Charitable activities					
Fees		104,923	-	104,923	114,172
Fundraising		3,814	-	3,814	17,767
Grants		30,822	100,100	130,922	243,927
Other trading activities	2	475	-	475	662
Investment income	3	1,596	-	1,596	322
Total		197,158	100,100	297,258	401,463
EXPENDITURE ON					
Raising funds		-	-	-	1,800
Charitable activities	4				
Grants		-	1	1	-
Core running costs		301,608	115,438	417,046	442,961
Total		301,608	115,439	417,047	444,761
NET INCOME/(EXPENDITURE)		(104,450)	(15,339)	(119,789)	(43,298)
RECONCILIATION OF FUNDS					
Total funds brought forward		276,198	98,469	374,667	417,965
TOTAL FUNDS CARRIED FORWARD		171,748	83,130	254,878	374,667

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

BALANCE SHEET
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	31/3/24 Total funds £	31/3/23 Total funds £
FIXED ASSETS					
Tangible assets	10	139,698	10,116	149,814	172,463
CURRENT ASSETS					
Debtors	11	25,172	-	25,172	34,102
Cash at bank and in hand		94,311	82,110	176,421	228,951
		119,483	82,110	201,593	263,053
CREDITORS					
Amounts falling due within one year	12	(87,434)	(9,095)	(96,529)	(60,849)
NET CURRENT ASSETS		32,049	73,015	105,064	202,204
TOTAL ASSETS LESS CURRENT LIABILITIES		171,747	83,131	254,878	374,667
NET ASSETS		171,747	83,131	254,878	374,667
FUNDS	15				
Unrestricted funds				171,747	276,198
Restricted funds				83,131	98,469
TOTAL FUNDS				254,878	374,667

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2024.

The members have not required the company to obtain an audit of its financial statements for the year ended 31 March 2024 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

BALANCE SHEET - continued
31 MARCH 2024

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

The financial statements were approved by the Board of Trustees and authorised for issue on 3 December 2024 and were signed on its behalf by:

B Roderick - Trustee

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Although the charity has received indications that some local government grants will not be renewed in coming financial years, the charity has sufficient financial resources available for the foreseeable future. Accordingly the accounts are prepared on a going concern basis.

The key accounting estimates used in the preparation of the accounts are:

- the estimated useful life of fixed assets
- recoverability of debts
- certainty of entitlement of potential grants with conditional terms.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies are recognised at the point of receipt.

Income from fees, fundraising and trading activities consists of income received in exchange for the supply of goods and services in order to raise funds and is recognised when entitlement has occurred.

Revenue grants credited to unrestricted funds are to be used as the discretion of the directors and trustees in furtherance of the objectives of the charity. Revenue grants credited to restricted funds are to be used for specific purposes as laid down by the donor.

Government grants, such as some local authority grants, for the general support of the charity are credited to income as entitlement occurs. Government grants, such as furlough grants, to compensate for specific costs incurred are credited to income to match costs charged in the same period.

Investment income includes interest received which is recognised on receipt.

No amount is included in the financial statements for volunteer time in line with the SORP.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs consisting of accountancy, legal and professional fees. They are incurred directly in support of expenditure on the objects of the charity.

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**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing

Rentals payable under operating leases are included within expenditure over the lease term.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of less than one year.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

2. OTHER TRADING ACTIVITIES

	Year Ended 31/3/24	Period 31/3/22 to 31/3/23
	£	£
Room hire	475	662
	=====	=====

3. INVESTMENT INCOME

	Year Ended 31/3/24	Period 31/3/22 to 31/3/23
	£	£
Deposit account interest	1,596	322
	=====	=====

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
Grants	1	-	1
Core running costs	334,689	82,357	417,046
	=====	=====	=====
	334,690	82,357	417,047
	=====	=====	=====

	Direct costs £	Support costs & (see note 6)	Totals
Core running costs			

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

5. SUPPORT COSTS

	Management	Finance	Governance	Totals
	£	£	costs £	£
Core running costs	<u>73,975</u>	<u>344</u>	<u>8,038</u>	<u>82,357</u>

Support costs, included in the above, are as follows:

	Year Ended 31/3/24	Period 31/3/22 to 31/3/23
	Core running costs £	Total activities £
Wages	67,015	74,793
Social security	6,484	7,170
Pensions	476	484
Bank charges	344	227
Accountancy fees	4,086	3,872
Legal fees	-	13
Payroll fees	2,160	2,584
Recruitment costs	1,792	1,409
	<u>82,357</u>	<u>90,552</u>

6. NET INCOME/(EXPENDITURE)

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

	Year Ended 31/3/24	Period 31/3/22 to 31/3/23
	£	£
Depreciation - owned assets	24,445	33,296
Independent Examination Fee (including VAT)	3,780	3,300
Independent Examiner other services (including VAT)	2,466	2,584
Operating lease rentals	996	1,030
Local government support grants	<u>(21,737)</u>	<u>(65,532)</u>

Local government grants consist of various grants from local authorities and the Welsh government to support both the general running of the charity and specific projects as summarised in note 15.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Related Party Transactions

During the year the charity hired facilities at STEER Academy, a company owned and managed by a relative of the Operations manager. No charges were received in the period for this service.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the period ended 31 March 2023.

8. STAFF

The key management personnel of the charity comprise of the trustees, Operations Manager, Business & Finance Manager, Childcare & Learning Co-ordinator and the Children's Outreach Worker. The total employee benefits (including salary, employers national insurance, pension and benefits in kind) of the key management personnel of the charity were £73,975 (2023: £82,447).

Total staff costs,comprise:

	2023£	2023£
Gross wages and salaries	296,813	302,892
Employer's National Insurance	15,392	16,486
Employer's pension contributions	9,307	16,772
Total	321,512	336,150

The average number of employees during the year was 19 (2023: 24).

No individual earned more than £60,000 in the period (2023 : none).

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	24,611	2	24,613
Charitable activities			
Fees	114,172	-	114,172
Fundraising	17,767	-	17,767
Grants	65,532	178,395	243,927
Other trading activities	662	-	662
Investment income	322	-	322
Total	223,066	178,397	401,463

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted funds £	Restricted funds £	Total funds £
EXPENDITURE ON			
Raising funds	1,800	-	1,800
Charitable activities			
Core running costs	240,418	202,543	442,961
Total	242,218	202,543	444,761
NET INCOME/(EXPENDITURE)	(19,152)	(24,146)	(43,298)
RECONCILIATION OF FUNDS			
Total funds brought forward	295,349	122,616	417,965
TOTAL FUNDS CARRIED FORWARD	276,197	98,470	374,667

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 1 April 2023	170,000	97,742	22,551
Additions	-	-	-
At 31 March 2024	170,000	97,742	22,551
DEPRECIATION			
At 1 April 2023	43,500	67,513	18,589
Charge for year	1,700	12,689	2,931
At 31 March 2024	45,200	80,202	21,520
NET BOOK VALUE			
At 31 March 2024	124,800	17,540	1,031
At 31 March 2023	126,500	30,229	3,962

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 1 April 2023	39,073	26,202	355,568
Additions	-	1,796	1,796
At 31 March 2024	39,073	27,998	357,364
DEPRECIATION			
At 1 April 2023	29,843	23,660	183,105
Charge for year	5,322	1,803	24,445
At 31 March 2024	35,165	25,463	207,550
NET BOOK VALUE			
At 31 March 2024	3,908	2,535	149,814
At 31 March 2023	9,230	2,542	172,463

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24 £	31/3/23 £
Trade debtors	25,172	22,688
Prepayments and accrued income	-	9,081
Prepayments	-	2,333
	25,172	34,102

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/24	31/3/23
	£	£
Bank loans and overdrafts (see note 13)	60,990	-
Trade creditors	574	510
Social security and other taxes	126	4,344
Other creditors	31,539	51,099
Accruals and deferred income	3,300	4,896
	96,529	60,849

Included within other creditors is an amount of £18,405 (2023: 18,405) relating to monies received for grants where potential overclaims have been made

13. LOANS

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/24	31/3/23
	£	£
Within one year	907	907
Between one and five years	671	1,578
	1,578	2,485

Lease payments recognised as an expense during the year were £996 (2023: £1,030).

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS

	At 1/4/23 £	Net movement in funds £	At 31/3/24 £
Unrestricted funds			
General fund	276,198	(104,451)	171,747
Restricted funds			
Back Garden Fund	7,474	(5,901)	1,573
BAVO Respite	249	(130)	119
Welsh Government Childcare Capital	5,407	(2,001)	3,406
Community Foundation Wales	432	(273)	159
Playroom Cap	8,459	(6,851)	1,608
Western Bay	182	(182)	-
Welsh Church Act	3,252	-	3,252
BCBC General	73,014	-	73,014
	<u>98,469</u>	<u>(15,338)</u>	<u>83,131</u>
TOTAL FUNDS	<u>374,667</u>	<u>(119,789)</u>	<u>254,878</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	166,337	(270,788)	(104,451)
BAVO Respite	9,085	(9,085)	-
BCBC Garden and Role Play	7,305	(7,305)	-
BCBC Enabling	2,234	(2,234)	-
BCBC Block Play	154	(154)	-
BCBC Reflection and Prep	300	(300)	-
BCBC Summer of Fun	1,830	(1,830)	-
BCBC Supporting and Learning	9,413	(9,413)	-
BCBC Trips	500	(500)	-
	197,158	(301,609)	(104,451)
Restricted funds			
Big Lottery	90,752	(90,752)	-
Back Garden Fund	1	(5,902)	(5,901)
BAVO Respite	-	(130)	(130)
Children in Need	7,925	(7,925)	-
Welsh Government Childcare Capital	-	(2,001)	(2,001)
Community Foundation Wales	-	(273)	(273)
Playroom Cap	-	(6,851)	(6,851)
Western Bay	-	(182)	(182)
CWM Taff	1,422	(1,422)	-
	100,100	(115,438)	(15,338)
TOTAL FUNDS	297,258	(417,047)	(119,789)

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 31/3/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	295,349	(19,151)	276,198
Restricted funds			
Big Lottery	1	(1)	-
Back Garden Fund	20,236	(12,761)	7,475
BAVO Healthy Minds	359	-	359
BAVO Respite	-	(130)	(130)
Welsh Government Childcare Capital	9,523	(2,000)	7,523
Community Foundation Wales	705	(273)	432
Playroom Cap	16,471	(5,070)	11,401
ICF Large Grant	670	(670)	-
Western Bay	493	-	493
CAF Tourle	69	(70)	(1)
Coalfields Regeneration	59	(60)	(1)
BCBC Development	303	(3,036)	(2,733)
ICF Small Grant	119	(60)	59
BCBC Develop Children's Wellbeing	24	(24)	-
BCBC General	73,594	(2)	73,592
BCBC Non Verbal	10	(10)	-
National Lottery Awards For All	(20)	20	-
	<u>122,616</u>	<u>(24,147)</u>	<u>98,469</u>
TOTAL FUNDS	<u>417,965</u>	<u>(43,298)</u>	<u>374,667</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,860	(213,011)	(19,151)
BAVO Respite	3,474	(3,474)	-
BCBC Development	4,300	(4,300)	-
BCBC Develop Children's Wellbeing	2,000	(2,000)	-
BCBC Garden and Role Play	323	(323)	-
BCBC General	12,193	(12,193)	-
BCBC Non Verbal Grant	350	(350)	-
BCBC Outside Engagement	2,500	(2,500)	-
BCBC Plan and Prep	750	(750)	-
BCBC Speech and Language	750	(750)	-
BCBC Training	2,566	(2,566)	-
	<u>223,066</u>	<u>(242,217)</u>	<u>(19,151)</u>
Restricted funds			
Big Lottery	105,470	(105,471)	(1)
Back Garden Fund	-	(12,761)	(12,761)
BAVO Respite	-	(130)	(130)
Children in Need	39,832	(39,832)	-
Welsh Government Childcare Capital	-	(2,000)	(2,000)
Community Foundation Wales	-	(273)	(273)
Playroom Cap	-	(5,070)	(5,070)
ICF Large Grant	-	(670)	(670)
CAF Tourle	-	(70)	(70)
Coalfields Regeneration	-	(60)	(60)
BCBC Development	-	(3,036)	(3,036)
ICF Small Grant	-	(60)	(60)
BCBC Develop Children's Wellbeing	-	(24)	(24)
BCBC General	-	(2)	(2)
BCBC Non Verbal	-	(10)	(10)
CWM Taff	18,139	(18,139)	-
National Lottery Awards For All	4,956	(4,936)	20
SJP Foundation	10,000	(10,000)	-
	<u>178,397</u>	<u>(202,544)</u>	<u>(24,147)</u>
TOTAL FUNDS	<u>401,463</u>	<u>(444,761)</u>	<u>(43,298)</u>

The purposes of the restricted funds listed above are as follows:

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

Big Lottery - This fund is used for the family fun zone project which provides after school, Saturday club and holiday club services to children aged 4-11. A balance on this reserve has been built up partly arising from the project delays due to Covid,

Children in Need - This fund supports children outreach worker post.

BAVO Carers Respite Fund - to provide funding to develop and pilot new approaches, in addition to existing provisions, to provide support for unpaid carers

BCBC Enabling Programme - to provide additional resources such as books, toys or IT equipment for children to enhance the overall learning environment.

BCBC Garden and Role Play- A grant to develop the garden and role play area.

BCBC Plan and Prep Grant- A grant for planning and Preparation for Education Children, PPA Time

Cwm Taff Grant- A grant to support training of parent with children with no diagnosis, provide stay and play sessions and family sessions and providing support groups and workshops.

BCBC Block Play - A grant to support children in a form of play

BCBC Reflection and Preparation - A grant to support employees with planning activities and reflecting on completed ones

BCBC Summer of Fun- A grant to purchase items and take children out who are attending the setting during the school holidays

BCBC Trips -A grant to contribute towards taking the children out on trips to benefit them

BCBC Snack time - A grant to contribute towards planning and supplying healthy snacks

BCBC Mark Making - A grant to support crafts and artwork

BCBC Pedagogy - A grant to purchase items or design activities and exercises to support learning

BCBC Supporting and Learning - A grant to support the setting to develop the children through learning

Prior year funds:

Back Garden Fund - Donations from Freudenburg and Prescott Jones to contribute towards the refurbishment/equipment of our Garden. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets

Playroom Capital - ICF grants to fund new nursery furniture and equipment. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

15. MOVEMENT IN FUNDS - continued

ICF Large & Small grants- Grants to fund nursery activities and associated capital equipment and to contribute towards the salary of our Childcare and Learning Co-ordinator post short term, and to enable Y-Bont to hold support group.

Welsh Church Act - A one off grant to fund investment in a new server and computer equipment for office staff at Y-Bont.

Western Bay - A grant to cover the salary of Childcare and Learning Coordinator post and associated support group costs, including furniture.

CAF Tourle - A grant to cover the salary of the fundraising and marketing officer, training costs and IT equipment.

BCBC Combined Grants - various grants for work such as assisting on education facilities

BCBC Early Years - support for early years learning facilities

Development BCBC - A grant to support marketing and children's activities in general

SJP Foundation - A grant used towards PPE and support a nursery nurse.

BCBC Develop Children's Wellbeing - A grant to support children's wellbeing

BCBC Non Verbal Grant- A grant for staff training in communication, sign language, pecks training and communicating with non verbal children

BCBC Speech and Language- A grant to develop speech and language.

BCBC Team Training- A grant to support training of staff

National Lottery Awards for All- A grant to support people and help people to reach their potential by supporting them at the earliest possible stages.

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2024, nor any for the year ended 31 March 2023 other than those disclosed in the notes regarding Trustees remuneration and expenses and other related activities

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a group personal pension plan for its employees. The amount recognised as an expense in the period was £9,307 (2023: £16,772).

18. COMPANY LIMITED BY GUARANTEE

The company is a private company limited by guarantee. In the event of the charity being wound up, the members are liable for payment of the debts and liabilities of the charity and of the costs, charges and expenses of winding up. Each member is liable for such amounts as may be required not exceeding £5.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Year Ended 31/3/24 £	Period 31/3/22 to 31/3/23 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	54,192	16,074
Support Pen-Y-Bont	1,336	8,539
	55,528	24,613
Other trading activities		
Room hire	475	662
Investment income		
Deposit account interest	1,596	322
Charitable activities		
Fee income	104,747	105,769
Fundraising	3,814	17,767
Grants	131,098	252,330
	239,659	375,866
Total incoming resources	297,258	401,463
EXPENDITURE		
Raising donations and legacies		
Fundraising expenses	-	1,800
Charitable activities		
Wages	229,798	235,238
Social security	8,908	9,316
Pensions	8,831	9,149
Insurance	3,630	3,967
Telephone	3,071	6,261
Postage and stationery	3,173	3,198
Advertising	-	92
Sundries	1,854	7,663
Carried forward	259,265	274,884

This page does not form part of the statutory financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024**

	Year Ended 31/3/24 £	Period 31/3/22 to 31/3/23 £
Charitable activities		
Brought forward	259,265	274,884
Repairs and maintenance	14,086	948
Cleaning and refreshments	9,220	8,282
Trips, travel and similar	10,870	11,228
Fun Zone children's activities	-	4,217
Subscriptions	6,518	8,605
Staff training	3,664	5,996
Computer expenses	5,168	4,078
Uniform costs	1,453	875
Long leasehold	1,700	1,700
Improvements to property	12,689	19,548
Plant and machinery	2,932	3,838
Fixtures and fittings	5,321	6,327
Computer equipment	1,804	1,883
	334,690	352,409
Support costs		
Management		
Wages	67,015	74,793
Social security	6,484	7,170
Pensions	476	484
	73,975	82,447
Finance		
Bank charges	344	227
Governance costs		
Accountancy fees	4,086	3,872
Legal fees	-	13
Payroll fees	2,160	2,584
Recruitment costs	1,792	1,409
	8,038	7,878
Total resources expended	417,047	444,761
Net expenditure	(119,789)	(43,298)

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02957667 (England and Wales)
REGISTERED CHARITY NUMBER: 1040818

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023
FOR
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES

DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

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**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

For the purpose of this report the organisation is also referred to by its trading name of 'Y Bont'.

OBJECTIVES AND ACTIVITIES

Objectives and aims

According to Bridgend and District Resource for Children with Disabilities' Memorandum of Association, the organisation's objectives shall be:

- To relieve children with learning, physical or sensory disabilities and to advance the educational and physical development of the said children;
- To support parents, carers and families of the said children; to have their rights respected; and to achieve their full potential as integrated members of their community;
- Y Bont's Mission Statement is: "Enabling children with a disability to fulfill their potential".

Y Bont aims to provide specialist care and support to families with children with a disability by: Constantly monitoring and evaluating services we provide and identify how they can be improved; Reinforcing our links with relevant agencies and organisations;

Working towards making our financial situation stronger to ensure Y Bont's longer term existence; Developing our marketing strategy; making the organisation and its philosophy as widely known as possible;

Developing our staff with a view to benefitting and developing ourselves individually, and as a result benefitting the organisation;

Developing our volunteer structure; ensuring the best possible support and assistance for our staff and their families

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

ACHIEVEMENT AND PERFORMANCE

Main Activities for the Year

The primary beneficiaries for our charity continue to be children with disabilities, neurodiversities, complex medical conditions and/or additional need aged 0-12 years and their families.

Y Bont is currently registered to support 18 disabled children at any one time (aged 0-4) with the Care Inspector of Wales (CIW). The number of referrals from practitioners and self-referral by parents/carers has remained consistently high resulting in a rising number of disabled children requesting child-care sessions with a total 65 children and families accessing the Y Bont nursery in the year.

Y Bont also runs Out of School activities for children aged 5-12yrs and provisions. Both out of school provisions fall under our registration of 18 children at any one time, and both are held in our main building located on Ewenny Road, Bridgend.

During school holidays, we offer both nursery and out of school provision at reduced times.

We have responded to increasing pressures from a rising demand from our services by reviewing and refining the way we work to achieve the best outcomes for the children and their families. The passion and dedication of our staff and trustees has been key in all that we have achieved this year and shows just how much Y Bont cares about making a difference.

Our focus remains on providing a high quality learning and play environment which supports the children's individual needs. The support is tailored to respond to each individual child and families needs, from specialised day care to respite and training for parents and carers. During the year we have engaged with more than 120 children and families across a range of services, helping them to increase their confidence and self esteem whilst helping them to reach their full potential.

During the financial year, 74% of our income came from a range of fundraising activities, trusts, grants and donations. Children supported by our service have complex needs due to disabilities or illness with many requiring intensive support and one-to-one care provision.

In September 2022, for the ninth academic year, we supported the local authority education directorate by providing day care placements for 10 children that could not be offered a suitable school place to capacity and placement issues. Y Bont advocate on behalf of the families to ensure that children received an education package consistent with their peers at school. Through this agreement with the local authority we are able to provide an appropriate environment for the children to learn and play, in preparation for further learning. This supports personal development and ensures that children are not left behind without the early intervention and level of individual attention needed at this key stage of their development.

Staff and organisation

The key management personnel are:-

- Operations Director
- Business and Finance Manager
- Nursery Manager
- Playroom Lead
- Senior Playworker

A wide and varied range of staff training and development was undertaken by all staff to comply with minimum standard, maintain continuing professional development and fulfil Y Bont's commitment to retain a highly skilled and competent workforce.

Some of the training was provided by Wales PPA, Children in Wales, National Day Nursery Association, ILM, AMBU, BCBC Childcare Team, Foundation Phase Team & Flying Start alongside medical professionals..

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

Partnership Working

At Y Bont we believe that in order to truly meet the needs of the children and families we support it is crucial that we continue to collaborate effectively with key stakeholders at a local, regional and national level. This includes a regular representation at operational and strategic partnership meetings: ASD Strategy Forum; Bridgend Equalities Forum; Flying Start Professionals Group; Regional/Local Health Social Care and Well-Being Groups; Third Sector Strategic Group, and ABMU Stakeholder Reference Group.

Y Bont continues to support families in a range of ways through our purpose-built facilities, offering information, practical social and emotional support.

Effective, robust, multi-agency working is fundamental element of Y Bont's successful delivery model, we work closely with practitioners from Health, Education, Flying Start, Social Services and the voluntary sector to ensure that beneficiaries are given the best service. Y Bont acts as a multi-agency hub and is used by the wider community for meetings with families, and workshops are delivered to help families understand and meet their child's needs, such as toileting and sleep clinic.

Organisations that we work closely with operationally include Bridgend Carers Centre, Bridgend College, Heronsbridge School, and Educational Psychologists I Cowbridge and Penarth to ease the transition for children to other schools in neighboring counties

Corporate Sponsors

We are very fortunate to have continued to receive a high level of support from many community and corporate partners. These sponsors provide support through many different means including donations, supply of free goods or services, use of facilities or just promoting the charity generally. These sponsors including, Adidas Bridgend, Asda Bridgend, Barclays Bank, Bridge FM, CJCH, Co-op- Cowbridge Rotary Club, Freudenberg Oil & Gas Technologies, KJ Herbert, Lions Club, Royal Educare, Sainsburys, Sian Thomas, Daughter & Son Solicitors, South Wales Police, Tesco, Tondy Rugby Club, Tondy Wheelers, Watts and Morgan, White Stuff, Wizards of Wales 7s, Zimmer Biomet and many more.

Student Placements

In addition to disabled children and their families, Y Bont's beneficiaries include the volunteers, students and work experience school pupils. Y Bont has previously helped equip local people, comprising individuals from across the Bridgend County Borough including those from the most deprived communities, to progress with career and educational attainments. We have many students come to work with us from universities and colleges across south Wales and we welcome them with open arms.

Events and Trips

Some of this years programmed activities included the following:

- Role Play Lane
- Folly Farm
- Legoland

- Monkey Music
- Forest School at STEER - The Enterprise Academy

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

- Porthcawl Beach
- Local parks and outdoor play areas

Visitors are always welcome at Y Bont and we often receive visits from Capital radio, Bridge FM, and many others during the course of the year.

Y Bont continues to support events organised by BAVO, Bridgend Carer's Centre and Bridgend College to promote our organisation and attract volunteers and supporters. We also held a number of fundraising activities within Y Bont to support other charities including Children In Need and Red Nose Day for Comic Relief.

FINANCIAL REVIEW

Financial position

The charity made a deficit of £43,298 for the period compared to the prior year surplus of £12,925. During the year the charity's incoming resources decreased from £441,978 to £401,463.

Grant income overall at £252,330 was similar in total to the prior year of £268,815.

At the year end the funds of the charity were £374,667 compared to the prior year of £417,965, including £127,090 of unrestricted cash.

Reserves policy

It is the policy of Y Bont to retain an amount equivalent to 12 weeks' operational expenditure in unrestricted reserves. The total net current assets under unrestricted reserves at the year end amounted to £128,612 an amount equivalent to 15 weeks' operational expenditure at the current level of annual expenditure of £444,761. The trustees consider this an acceptable figure but will continue to review both the policy and actual results on a regular basis

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. The trustees seek to ensure that the needs of the charity are appropriately reflected through the diversity of its Board. Trustees are recruited via advertising and are interviewed by existing trustees under the charity's recruitment procedures.

Organisational structure

The charity is administered by the Board of Trustees, who meet on a bi-monthly basis. The Memorandum and Articles of Association are the governing documents of the charity. The day to day operations of the charity are delegated to the charity Operations Manager.

Induction and training of new trustees

New trustees will receive an induction pack, a handbook with all the policies and procedures adopted by the Board and an induction.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02957667 (England and Wales)

Registered Charity number

1040818

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

Registered office

Y Bont
Ewenny Road
Bridgend
Mid Glamorgan
CF31 3HT

Trustees

B Roderick
S Stephen
A J Minton
J Manley

Independent Examiner

Stephen Anthony Griffiths FCCA
DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

Operations Manager

B Miles

Approved by order of the board of trustees on 6 March 2024 and signed on its behalf by:

B Roderick - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

Independent examiner's report to the trustees of Bridgend And District Resource For Children With Disabilities ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the period 31 March 2022 to 31 March 2023.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Stephen Anthony Griffiths FCCA
The Association of Chartered Certified Accountants

DAVID WRIGHT ACCOUNTANTS LIMITED
Unit 10
Bridgend Business Park
Bennett Street
Bridgend
Glamorgan
CF31 3SH

6 March 2024

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

		Unrestricted funds £	Restricted funds £	Period 31/3/22 to 31/3/23 Total funds £	Year Ended 30/3/22 Total funds £
INCOME AND ENDOWMENTS FROM	Notes				
Donations and legacies		24,611	2	24,613	30,357
Charitable activities					
Fees		114,172	-	114,172	129,139
Fundraising		17,767	-	17,767	13,479
Grants		65,532	178,395	243,927	268,815
Other trading activities	2	662	-	662	155
Investment income	3	322	-	322	33
Total		223,066	178,397	401,463	441,978
EXPENDITURE ON					
Raising funds	4	1,800	-	1,800	28,885
Charitable activities	5				
Core running costs		240,418	202,543	442,961	400,168
Total		242,218	202,543	444,761	429,053
NET INCOME/(EXPENDITURE)		(19,152)	(24,146)	(43,298)	12,925
RECONCILIATION OF FUNDS					
Total funds brought forward		295,349	122,616	417,965	405,040
TOTAL FUNDS CARRIED FORWARD		276,197	98,470	374,667	417,965

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

BALANCE SHEET
31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	31/3/23 Total funds £	30/3/22 Total funds £
FIXED ASSETS					
Tangible assets	11	147,586	24,877	172,463	205,759
CURRENT ASSETS					
Debtors	12	34,102	-	34,102	33,150
Cash at bank and in hand		127,090	101,861	228,951	247,753
		161,192	101,861	263,053	280,903
CREDITORS					
Amounts falling due within one year	13	(32,580)	(28,269)	(60,849)	(68,697)
NET CURRENT ASSETS		128,612	73,592	202,204	212,206
TOTAL ASSETS LESS CURRENT LIABILITIES		276,198	98,469	374,667	417,965
NET ASSETS		276,198	98,469	374,667	417,965
FUNDS	15				
Unrestricted funds				276,198	295,349
Restricted funds				98,469	122,616
TOTAL FUNDS				374,667	417,965

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the period ended 31 March 2023.

The members have not required the company to obtain an audit of its financial statements for the period ended 31 March 2023 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

BALANCE SHEET - continued
31 MARCH 2023

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

The financial statements were approved by the Board of Trustees and authorised for issue on 6 March 2024 and were signed on its behalf by:

B Roderick - Trustee

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Although the charity has received indications that some local government grants will not be renewed in coming financial years, the charity has sufficient financial resources available for the foreseeable future. Accordingly the accounts are prepared on a going concern basis.

The key accounting estimates used in the preparation of the accounts are:

- the estimated useful life of fixed assets
- recoverability of debts
- certainty of entitlement of potential grants with conditional terms.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies are recognised at the point of receipt.

Income from fees, fundraising and trading activities consists of income received in exchange for the supply of goods and services in order to raise funds and is recognised when entitlement has occurred.

Revenue grants credited to unrestricted funds are to be used as the discretion of the directors and trustees in furtherance of the objectives of the charity. Revenue grants credited to restricted funds are to be used for specific purposes as laid down by the donor.

Government grants, such as some local authority grants, for the general support of the charity are credited to income as entitlement occurs. Government grants, such as furlough grants, to compensate for specific costs incurred are credited to income to match costs charged in the same period.

Investment income includes interest received which is recognised on receipt.

No amount is included in the financial statements for volunteer time in line with the SORP.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs consisting of accountancy, legal and professional fees. They are incurred directly in support of expenditure on the objects of the charity.

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**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Improvements to property	- 20% on cost
Plant and machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company operates a defined contribution pension scheme. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing

Rentals payable under operating leases are included within expenditure over the lease term.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of less than one year.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

2. OTHER TRADING ACTIVITIES

	Period 31/3/22 to 31/3/23 £	Year Ended 30/3/22 £
Room hire	662	155
	=====	=====

3. INVESTMENT INCOME

	Period 31/3/22 to 31/3/23 £	Year Ended 30/3/22 £
Deposit account interest	322	33
	=====	=====

4. RAISING FUNDS

Raising donations and legacies

	Period 31/3/22 to 31/3/23 £	Year Ended 30/3/22 £
Advertising	-	109
Fundraising expenses	1,800	4,166
Support costs	-	24,610
	=====	=====
	1,800	28,885
	=====	=====

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Core running costs	<u>352,409</u>	<u>90,552</u>	<u>442,961</u>

	Direct costs £	Support costs & (see note 6)	Totals
Core running costs			

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Core running costs	<u>82,447</u>	<u>227</u>	<u>7,878</u>	<u>90,552</u>

Support costs, included in the above, are as follows:

	Period 31/3/22 to 31/3/23 Core running costs £	Year Ended 30/3/22 Total activities £
Wages	74,793	71,724
Social security	7,170	6,237
Pensions	484	1,570
Bank charges	227	182
Accountancy fees	3,872	3,570
Legal fees	13	375
Payroll fees	2,584	2,352
Recruitment costs	1,409	-
	<u>90,552</u>	<u>86,010</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

7. NET INCOME/(EXPENDITURE)

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

	Period	
	31/3/22	Year Ended
	to	30/3/22
	31/3/23	
	£	£
Depreciation - owned assets	33,296	29,380
Independent Examination Fee (including VAT)	3,300	3,570
Independent Examiner other services (including VAT)	2,584	2,352
Operating lease rentals	1,030	1,014
Government grants	-	(4,272)
Local government support grants	(65,532)	(114,295)

Local government grants consist of various grants from local authorities and the Welsh government to support both the general running of the charity and specific projects as summarised in note 15.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 30 March 2022

Related Party Transactions

During the year the charity hired facilities at STEER Academy, a company owned and managed by a relative of the Operations manager. No charges were received in the period for this service.

Trustees' expenses

There were no trustees' expenses paid for the period ended 31 March 2023 nor for the year ended 30 March 2022.

9. STAFF

The key management personnel of the charity comprise of the trustees, Operations Manager, Business & Finance Manager, Childcare & Learning Co-ordinator and the Children's Outreach Worker. The total employee benefits (including salary, employers national insurance, pension and benefits in kind) of the key management personnel of the charity were £82,447 (2022: £104,515).

Total staff costs,comprise:

	2023£	2022£
Gross wages and salaries	302,892	295,252
Employer's National Insurance	16,486	15,442
Employer's pension contributions	16,772	8,997
Total	336,150	319,691

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

9. STAFF - continued

The average number of employees during the year was 24 (2022: 25).

No individual earned more than £60,000 in the period (2022: none).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	30,357	-	30,357
Charitable activities			
Fees	129,139	-	129,139
Fundraising	13,479	-	13,479
Grants	114,602	154,213	268,815
Other trading activities	155	-	155
Investment income	33	-	33
Total	287,765	154,213	441,978
EXPENDITURE ON			
Raising funds	28,776	109	28,885
Charitable activities			
Core running costs	241,993	158,175	400,168
Total	270,769	158,284	429,053
NET INCOME/(EXPENDITURE)	16,996	(4,071)	12,925
RECONCILIATION OF FUNDS			
Total funds brought forward	278,353	126,687	405,040
TOTAL FUNDS CARRIED FORWARD	295,349	122,616	417,965

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

11. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 31 March 2022 and 31 March 2023	170,000	97,742	22,551
DEPRECIATION			
At 31 March 2022	41,800	47,965	14,751
Charge for year	1,700	19,548	3,838
At 31 March 2023	43,500	67,513	18,589
NET BOOK VALUE			
At 31 March 2023	126,500	30,229	3,962
At 30 March 2022	128,200	49,777	7,800
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 31 March 2022 and 31 March 2023	39,073	26,202	355,568
DEPRECIATION			
At 31 March 2022	23,516	21,777	149,809
Charge for year	6,327	1,883	33,296
At 31 March 2023	29,843	23,660	183,105
NET BOOK VALUE			
At 31 March 2023	9,230	2,542	172,463
At 30 March 2022	15,557	4,425	205,759

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

12. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	30/3/22
	£	£
Trade debtors	22,688	30,835
Prepayments and accrued income	9,081	2,315
Prepayments	2,333	-
	<u>34,102</u>	<u>33,150</u>

13. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/3/23	30/3/22
	£	£
Trade creditors	510	569
Social security and other taxes	4,344	-
Other creditors	51,099	64,068
Accruals and deferred income	4,896	4,060
	<u>60,849</u>	<u>68,697</u>

Included within other creditors is an amount of £18,405 (2022: £60,023) relating to monies received for grants where potential overclaims have been made

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	31/3/23	30/3/22
	£	£
Within one year	907	907
Between one and five years	1,578	2,485
	<u>2,485</u>	<u>3,392</u>

Lease payments recognised as an expense during the year were £1,030 (2022: £1,014)).

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

15. MOVEMENT IN FUNDS

	At 31/3/22 £	Net movement in funds £	At 31/3/23 £
Unrestricted funds			
General fund	295,349	(19,151)	276,198
Restricted funds			
Big Lottery	1	(1)	-
Back Garden Fund	20,236	(12,761)	7,475
BAVO Healthy Minds	359	-	359
BAVO Respite	-	(130)	(130)
Welsh Government Childcare Capital	9,523	(2,000)	7,523
Community Foundation Wales	705	(273)	432
Playroom Cap	16,471	(5,070)	11,401
ICF Large Grant	670	(670)	-
Western Bay	493	-	493
CAF Tourle	69	(70)	(1)
Coalfields Regeneration	59	(60)	(1)
BCBC Development	303	(3,036)	(2,733)
ICF Small Grant	119	(60)	59
BCBC Develop Children's Wellbeing	24	(24)	-
BCBC General	73,594	(2)	73,592
BCBC Non Verbal	10	(10)	-
National Lottery Awards For All	(20)	20	-
	<u>122,616</u>	<u>(24,147)</u>	<u>98,469</u>
TOTAL FUNDS	<u>417,965</u>	<u>(43,298)</u>	<u>374,667</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	193,860	(213,011)	(19,151)
BAVO Respite	3,474	(3,474)	-
BCBC Development	4,300	(4,300)	-
BCBC Develop Children's Wellbeing	2,000	(2,000)	-
BCBC Garden and Role Play	323	(323)	-
BCBC General	12,193	(12,193)	-
BCBC Non Verbal Grant	350	(350)	-
BCBC Outside Engagement	2,500	(2,500)	-
BCBC Plan and Prep	750	(750)	-
BCBC Speech and Language	750	(750)	-
BCBC Training	2,566	(2,566)	-
	223,066	(242,217)	(19,151)
Restricted funds			
Big Lottery	105,470	(105,471)	(1)
Back Garden Fund	-	(12,761)	(12,761)
BAVO Respite	-	(130)	(130)
Children in Need	39,832	(39,832)	-
Welsh Government Childcare Capital	-	(2,000)	(2,000)
Community Foundation Wales	-	(273)	(273)
Playroom Cap	-	(5,070)	(5,070)
ICF Large Grant	-	(670)	(670)
CAF Tourle	-	(70)	(70)
Coalfields Regeneration	-	(60)	(60)
BCBC Development	-	(3,036)	(3,036)
ICF Small Grant	-	(60)	(60)
BCBC Develop Children's Wellbeing	-	(24)	(24)
BCBC General	-	(2)	(2)
BCBC Non Verbal	-	(10)	(10)
CWM Taff	18,139	(18,139)	-
National Lottery Awards For All	4,956	(4,936)	20
SJP Foundation	10,000	(10,000)	-
	178,397	(202,544)	(24,147)
TOTAL FUNDS	401,463	(444,761)	(43,298)

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 31/3/21 £	Net movement in funds £	At 30/3/22 £
Unrestricted funds			
General fund	278,353	16,996	295,349
Restricted funds			
Big Lottery	51,937	2,215	54,152
Back Garden Fund	34,374	(12,761)	21,613
BCBC Combined Funds	-	4,484	4,484
BAVO Healthy Minds	480	(121)	359
Children in Need	8,123	1,894	10,017
BCBC - Sustainability	(3,540)	3,540	-
Welsh Government Childcare Capital	-	9,834	9,834
Community Foundation Wales	978	(273)	705
Pigatelli	2,500	(2,500)	-
Playroom Cap	24,097	(7,759)	16,338
ICF Large Grant	1,340	(670)	670
Western Bay	804	(311)	493
CAF Tourle	491	(422)	69
GMSN (Global Make Some Noise)	474	(474)	-
Coalfields Regeneration	238	(179)	59
EYPD	400	-	400
BCBC Development	395	(389)	6
BAVO General Funds	3,358	-	3,358
ICF Small Grant	238	(179)	59
	126,687	(4,071)	122,616
TOTAL FUNDS	405,040	12,925	417,965

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	287,765	(270,769)	16,996
Restricted funds			
Big Lottery	91,662	(89,447)	2,215
Back Garden Fund	-	(12,761)	(12,761)
BCBC Combined Funds	6,160	(1,676)	4,484
BAVO Healthy Minds	-	(121)	(121)
BAVO Respite	9,780	(9,780)	-
Children in Need	30,062	(28,168)	1,894
BCBC - Sustainability	3,750	(210)	3,540
Welsh Government Childcare Capital	10,000	(166)	9,834
Community Foundation Wales	2,799	(3,072)	(273)
Pigatelli	-	(2,500)	(2,500)
Playroom Cap	-	(7,759)	(7,759)
ICF Large Grant	-	(670)	(670)
Western Bay	-	(311)	(311)
CAF Tourle	-	(422)	(422)
GMSN (Global Make Some Noise)	-	(474)	(474)
Coalfields Regeneration	-	(179)	(179)
BCBC Development	-	(389)	(389)
ICF Small Grant	-	(179)	(179)
	<u>154,213</u>	<u>(158,284)</u>	<u>(4,071)</u>
TOTAL FUNDS	<u>441,978</u>	<u>(429,053)</u>	<u>12,925</u>

The purposes of the restricted funds listed above are as follows:

Big Lottery - This fund is used for the family fun zone project which provides after school, Saturday club and holiday club services to children aged 4-11. A balance on this reserve has been built up partly arising from the project delays due to Covid,

Children in Need - This fund supports children outreach worker post.

BCBC Early Years - support for early years learning facilities

Development BCBC - A grant to support marketing and children's activities in general

BAVO Carers Respite Fund - to provide funding to develop and pilot new approaches, in addition to existing provisions, to provide support for unpaid carers

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

BCBC Enabling Programme - to provide additional resources such as books, toys or IT equipment for children to enhance the overall learning environment.

SJP Foundation - A grant used towards PPE and support a nursery nurse.

BCBC Develop Children's Wellbeing - A grant to support children's wellbeing

BCBC Garden and Role Play- A grant to develop the garden and role play area.

BCBC Plan and Prep Grant- A grant for planning and Preparation for Education Children, PPA Time

BCBC Non Verbal Grant- A grant for staff training in communication, sign language, pecks training and communicating with non verbal children

BCBC Outside Engagement- A grant for outdoor play and experiences

BCBC Speech and Language- A grant to develop speech and language.

BCBC Team Training- A grant to support training of staff

Cwm Taff Grant- A grant to support training of parent with children with no diagnosis, provide stay and play sessions and family sessions and providing support groups and workshops.

National Lottery Awards for All- A grant to support people and help people to reach their potential by supporting them at the earliest possible stages.

Prior year funds:

Back Garden Fund - Donations from Freudenburg and Prescott Jones to contribute towards the refurbishment/equipment of our Garden. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets

Playroom Capital - ICF grants to fund new nursery furniture and equipment. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets.

Sustainability - BCBC - support towards staffing costs.

Pigatelli - contribution towards the movement room

ICF Large & Small grants- Grants to fund nursery activities and associated capital equipment and to contribute towards the salary of our Childcare and Learning Co-ordinator post short term, and to enable Y-Bont to hold support group.

Welsh Church Act - A one off grant to fund investment in a new server and computer equipment for office staff at Y-Bont.

Community Foundation Wales - support for staff costs, together with cleaning during the Covid pandemic.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023

15. MOVEMENT IN FUNDS - continued

Western Bay - A grant to cover the salary of Childcare and Learning Coordinator post and associated support group costs, including furniture.

CAF Tourle - A grant to cover the salary of the fundraising and marketing officer, training costs and IT equipment.

BAVO Healthy Minds - support for salaries for playroom activities

BAVO General Funds - Grants to help fund Third Sector Moving Forward project and Community Wellbeing projects

GMSN (Global Make Some Noise) - Grants provided by Capital FM for Techno Tots project which included costs of a full time nurse's salary over the course of 2 years as well as initial capital expenditure

Coalfields Regeneration - a grant in prior years relating to purchase of computer equipment

BCBC Combined Grants - various grants for work such as assisting on education facilities

Welsh Government Childcare Capital - Contribution towards capital costs

16. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 31 March 2023, nor any for the year ended 30 March 2022, other than those disclosed in the notes regarding Trustees remuneration and expenses and other related activities

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a group personal pension plan for its employees. The amount recognised as an expense in the period was £16,772 (2022: £8,997)).

18. COMPANY LIMITED BY GUARANTEE

The company is a private company limited by guarantee. In the event of the charity being wound up, the members are liable for payment of the debts and liabilities of the charity and of the costs, charges and expenses of winding up. Each member is liable for such amounts as may be required not exceeding £5.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

	Period 31/3/22 to 31/3/23 £	Year En ded 30/3/22 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	16,074	30,357
Support Pen-Y-Bont	8,539	-
	24,613	30,357
Other trading activities		
Room hire	662	155
Investment income		
Deposit account interest	322	33
Charitable activities		
Fundraising	123,536	142,618
Grants	252,330	268,815
	375,866	411,433
Total incoming resources	401,463	441,978
EXPENDITURE		
Raising donations and legacies		
Advertising	-	109
Fundraising expenses	1,800	4,166
	1,800	4,275
Charitable activities		
Wages	235,238	220,740
Social security	9,316	9,205
Pensions	9,149	8,997
Insurance	3,967	3,870
Telephone	6,261	1,862
Postage and stationery	3,198	3,502
Carried forward	267,129	248,176

This page does not form part of the statutory financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE PERIOD 31 MARCH 2022 TO 31 MARCH 2023**

	Period 31/3/22	to 31/3/23	Year En 30/3/22	ded
	£		£	
Charitable activities				
Brought forward	267,129		248,176	
Advertising	92		-	
Sundries	7,663		6,841	
Repairs and maintenance	948		26,577	
Cleaning and refreshments	8,282		9,431	
Trips, travel and similar	11,228		7,508	
Fun Zone children's activities	4,217		4,699	
Bad debts	-		(2,682)	
Subscriptions	8,605		8,655	
Staff training	5,996		183	
Computer expenses	4,078		-	
Uniform costs	875		-	
Long leasehold	1,700		1,700	
Improvements to property	19,548		14,642	
Plant and machinery	3,838		3,727	
Fixtures and fittings	6,327		6,465	
Computer equipment	1,883		2,846	
	352,409		338,768	
Support costs				
Management				
Wages	74,793		71,724	
Social security	7,170		6,237	
Pensions	484		1,570	
	82,447		79,531	
Finance				
Bank charges	227		182	
Governance costs				
Accountancy fees	3,872		3,570	
Legal fees	13		375	
Payroll fees	2,584		2,352	
Recruitment costs	1,409		-	
	7,878		6,297	
Total resources expended	444,761		429,053	
Net (expenditure)/income	(43,298)		12,925	

This page does not form part of the statutory financial statements

Accounts

REGISTERED COMPANY NUMBER: 02957667 (England and Wales)
REGISTERED CHARITY NUMBER: 1040818

**REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022
FOR
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022**

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**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2022**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 March 2022. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

For the purpose of this report the organisation is also referred to by its short name of 'Y Bont'.

OBJECTIVES AND ACTIVITIES

Aims and objectives

According to Bridgend and District Resource for Children with Disabilities' Memorandum of Association, the organisation's objectives shall be:

- To relieve children with learning, physical or sensory disabilities and to advance the educational and physical development of the said children;
- To support parents, carers and families of the said children; to have their rights respected; and to achieve their full potential as integrated members of their community;
- Y Bont's Mission Statement is: "Enabling children with a disability to fulfill their potential".

Y Bont aims to provide specialist care and support to families with children with a disability by:

- Constantly monitoring and evaluating services we provide and identify how they can be improved;
- Reinforcing our links with relevant agencies and organisations;
- Working towards making our financial situation stronger to ensure Y Bont's longer term existence;
- Developing our marketing strategy; making the organisation and its philosophy as widely known as possible;
- Developing our staff with a view to benefitting and developing ourselves individually, and as a result benefitting the organisation;
- Developing our volunteer structure; ensuring the best possible support and assistance for our staff and their families

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Main Activities for the Year

The primary beneficiaries for our charity continue to be children with a disability, complex medical condition and/or additional need aged 0 - 12 years and their families.

Y Bont is currently registered to support 18 disabled children at any one time (aged 0-4) with the Care Inspector of Wales (CIW). The number of referrals from practitioners and self-referral by parents/carers has remained consistently high resulting in a rising number of disabled children requesting child-care sessions with a total 60 children and families accessing the Y Bont nursery in the year.

Due to successful 5 year funding from The National Lottery Community Fund Y Bont is also registered with the Care Inspector of Wales (CIW) to support 40 disabled children (aged 4-12) at any one time in their Holiday club and Saturday Club. These clubs are currently run from Llangewydd Junior School in line with our CIW registration. The Afterschool club provision falls under our registration of 18 children at any one time, and is held in our main building located on Ewenny Road, Bridgend.

We have responded to increasing pressures from a rising demand from our services by reviewing and refining the way we work to achieve the best outcomes for the children and their families. The passion and dedication of our staff and trustees has been key in all that we have achieved this year and shows just how much Y Bont cares about making a difference.

Our focus remains on providing a high quality learning and play environment which supports the children's individual needs. The support is tailored to respond to each individual child and families needs, from specialised day care to respite and training for parents and carers. During the year we have engaged with more than 120 children and families across a range of services, helping them to increase their confidence and self esteem whilst helping them to reach their full potential.

During the financial year, 78% of our income came from a range of fundraising activities, trusts, grants and donations. Children supported by our service have complex needs due to disabilities or illness with many requiring intensive support and one-to-one care provision.

In September 2021, for the ninth academic year, we supported the local authority education directorate by providing day care placements for 12 children that could not be offered a suitable school place to capacity and placement issues. Y Bont advocate on behalf of the families to ensure that children received an education package consistent with their peers at school, including transport. Through this agreement with the local authority we are able to provide an appropriate environment for the children to learn and play, in preparation for further learning. This supports personal development and ensures that children are not left behind without the early intervention and level of individual attention needed at this key stage of their development.

Staff and organisation

The key management personnel are:-

- Operations Manager
- Business and Finance Manager
- Nursery Manager
- Children's Outreach Worker
- Senior Play Leader

A wide and varied range of staff training and development was undertaken by all staff to comply with minimum standard, maintain continuing professional development and fulfil Y Bont's commitment to retain a highly skilled and competent workforce.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES (REGISTERED NUMBER: 02957667)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2022**

Some of the training was provided by Wales PPA, Children in Wales, National Day Nursery Association, ILM, AMBU, BCBC Childcare Team, Foundation Phase Team & Flying Start.

Partnership Working

At Y Bont we believe that in order to truly meet the needs of the children and families we support it is crucial that we continue to collaborate effectively with key stakeholders at a local, regional and national level. This includes a regular representation at operational and strategic partnership meetings: ASD Strategy Forum; Bridgend Equalities Forum; Flying Start Professionals Group; Regional/Local Health Social Care and Well-Being Groups; Third Sector Strategic Group, and ABMU Stakeholder Reference Group.

Y Bont continues to support families in a range of ways through our purpose-built facilities, offering information, practical social and emotional support.

Effective, robust, multi-agency working is fundamental element of Y Bont's successful delivery model, we work closely with practitioners from Health, Education, Flying Start, Social Services and the voluntary sector to ensure that beneficiaries are given the best service. Y Bont acts as a multi-agency hub and is used by the wider community for meetings with families, and workshops are delivered to help families understand and meet their child's needs, such as toileting and sleep clinic. Due to the current restrictions we were unable to continue our regular Citizen's Advice Bureau surgeries but this is something we will look to re-instate when restrictions start to ease. These sessions allowed the families to access the advice they need while their child attend Y Bont. Surgeries include advice on housing, benefits and debt management and many other issues.

Organisations that we work closely with operationally include Bridgend Carers Centre, Bridgend College, Heronsbridge School, Llangewydd Junior School, and Educational Psychologists I Cowbridge and Penarth to ease the transition for children to other schools in neighbouring counties

Corporate Sponsors

We are very fortunate to have continued to receive a high level of support from many community and corporate partners. These sponsors provide support through many different means including donations, supply of free goods or services, use of facilities or just promoting the charity generally. These sponsors including, Adidas Bridgend, Alupack Ltd, Asda Bridgend, Barclays Bank, Bridge FM, Coity Castle Pub, CJCH, Co-op- Cowbridge Rotary Club, Freudenberg Oil & Gas Technologies, KJ Herbert, Lions Club, Royal Educare, Sainsburys, Siân Thomas, Daughter & Son Solicitors, South Wales Police, STEER- The Enterprise Academy, Tesco, Tondy Rugby Club, Tondy Wheelers, Watts and Morgan, White Stuff, Wizards of Wales 7s, Zimmer Biomet and many more.

Student Placements

In addition to disabled children and their families, Y Bont's beneficiaries include the volunteers, students and work experience school pupils. Y Bont has previously helped equip local people, comprising individuals from across the Bridgend County Borough including those from the most deprived communities, to progress with career and educational attainments. During 2020-2021 we unfortunately had to put our student placements on hold due to the COVID-19 restrictions and Y Bont limiting visitors in to the provision to keep the services users safe. However, we continued to work with the schools and colleges where possible, and will start back up our student placements when practical.

Events and Trips

Some of this years programme activities included the following:
- Zumbini (held online sessions due to restrictions)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2022**

- Monkey Music
- Forest School at STEER - The Enterprise Academy
- Porthcawl Beach
- Local parks and outdoor play areas
- Cooking with Richard Shaw.

Visitors are always welcome at Y Bont and we often receive visits from Capital radio, Bridge FM, and many others during the course of the year.

Y Bont continues to support events organised by BAVO, Bridgend Carer's Centre and Bridgend College to promote our organisation and attract volunteers and supporters. We also held a number of fundraising activities within Y Bont to support other charities including Children In Need and Red Nose Day for Comic Relief.

FINANCIAL REVIEW

Financial position

The charity made a surplus of £12,295 for the period compared to the prior year deficit of £12,267.

During the year the charity's incoming resources increased from £379,125 to £441,978.

Grant income overall at £268,815 was similar in total to the prior year of £246,482.

At the year end the funds of the charity were £417,965 compared to the prior year of £405,040, including £132,575 of unrestricted cash.

Reserves policy

It is the policy of Y Bont to retain an amount equivalent to 12 weeks' operational expenditure in unrestricted reserves. The total net current assets under unrestricted reserves at the year end amounted to £138,640 an amount equivalent to 17 weeks' operational expenditure at the current level of annual expenditure of £429,053. The trustees consider this an acceptable figure but will continue to review both the policy and actual results on a regular basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. The trustees seek to ensure that the needs of the charity are appropriately reflected through the diversity of its Board. Trustees are recruited via advertising and are interviewed by existing trustees under the charity's recruitment procedures.

Organisational structure

The charity is administered by the Board of Trustees, who meet on a bi-monthly basis. The Memorandum and Articles of Association are the governing documents of the charity. The day to day operations of the charity are delegated to an Operations Manager from July 2019.

Induction and training of new trustees

New trustees will receive an induction pack, a handbook with all the policies and procedures adopted by the Board and an induction.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02957667 (England and Wales)

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES (REGISTERED NUMBER: 02957667)**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2022**

Registered Charity number

1040818

Registered office

Y Bont
Ewenny Road
Bridgend
CF31 3HT

Trustees

B Roderick
S Stephen
A J Minton
J Manley
J May (resigned 2.12.22)

Independent Examiner

J E Payne ACA
ICAEW
Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

Operations Manager

B Miles

This report has been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 14 April 2023 and signed on its behalf by:

B Roderick - Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

Independent examiner's report to the trustees of Bridgend and District Resource for Children with Disabilities ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2022.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under Section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under Section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of Section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

J E Payne ACA
ICAEW
Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

14 April 2023

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		30,357	-	30,357	40,791
Charitable activities					
Fees		129,139	-	129,139	66,188
Fundraising		13,479	-	13,479	8,688
Grants		114,602	154,213	268,815	246,482
Other trading activities	2	155	-	155	16,865
Investment income	3	33	-	33	111
Total		<u>287,765</u>	<u>154,213</u>	<u>441,978</u>	<u>379,125</u>
EXPENDITURE ON					
Raising funds	4	28,776	109	28,885	12,648
Charitable activities					
Core running costs	5	<u>241,993</u>	<u>158,175</u>	<u>400,168</u>	<u>378,744</u>
Total		<u>270,769</u>	<u>158,284</u>	<u>429,053</u>	<u>391,392</u>
NET INCOME/(EXPENDITURE)		16,996	(4,071)	12,925	(12,267)
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>278,353</u>	<u>126,687</u>	<u>405,040</u>	<u>417,307</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>295,349</u></u>	<u><u>122,616</u></u>	<u><u>417,965</u></u>	<u><u>405,040</u></u>

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES (REGISTERED NUMBER: 02957667)**

**STATEMENT OF FINANCIAL POSITION
30 MARCH 2022**

	Notes	Unrestricted fund £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	12	156,709	49,050	205,759	201,742
CURRENT ASSETS					
Debtors	13	33,144	6	33,150	25,615
Cash at bank		132,575	115,178	247,753	216,608
		<u>165,719</u>	<u>115,184</u>	<u>280,903</u>	<u>242,223</u>
CREDITORS					
Amounts falling due within one year	14	(27,079)	(41,618)	(68,697)	(38,925)
		<u>138,640</u>	<u>73,566</u>	<u>212,206</u>	<u>203,298</u>
NET CURRENT ASSETS					
		<u>138,640</u>	<u>73,566</u>	<u>212,206</u>	<u>203,298</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		<u>295,349</u>	<u>122,616</u>	<u>417,965</u>	<u>405,040</u>
NET ASSETS					
		<u>295,349</u>	<u>122,616</u>	<u>417,965</u>	<u>405,040</u>
FUNDS	16				
Unrestricted funds				295,349	278,353
Restricted funds				<u>122,616</u>	<u>126,687</u>
TOTAL FUNDS				<u>417,965</u>	<u>405,040</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 March 2022.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 March 2022 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- (a) ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- (b) preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES (REGISTERED NUMBER: 02957667)**

**STATEMENT OF FINANCIAL POSITION - continued
30 MARCH 2022**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 14 April 2023 and were signed on its behalf by:

B Roderick - Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

Although the charity has received indications that some local government grants will not be renewed in coming financial years, the charity has sufficient financial resources available for the foreseeable future. Accordingly the accounts are prepared on a going concern basis.

The key accounting estimates used in the preparation of the accounts are:

- the estimated useful life of fixed assets
- recoverability of debts
- certainty of entitlement of potential grants with conditional terms.

The presentation currency of the financial statements is the Pound Sterling (£).

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies are recognised at the point of receipt.

Income from fees, fundraising and trading activities consists of income received in exchange for the supply of goods and services in order to raise funds and is recognised when entitlement has occurred.

Revenue grants credited to unrestricted funds are to be used as the discretion of the directors and trustees in furtherance of the objectives of the charity. Revenue grants credited to restricted funds are to be used for specific purposes as laid down by the donor.

Government grants, such as some local authority grants, for the general support of the charity are credited to income as entitlement occurs. Government grants, such as furlough grants, to compensate for specific costs incurred are credited to income to match costs charged in the same period.

Investment income includes interest received which is recognised on receipt.

No amount is included in the financial statements for volunteer time in line with the SORP.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs consisting of accountancy, legal and professional fees. They are incurred directly in support of expenditure on the objects of the charity.

1. ACCOUNTING POLICIES - continued

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, plus any costs directly attributable to bringing the asset to its working condition for intended use.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Long Leasehold	- 1% on cost
Property Improvements	- 20% on cost
Plant and Machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company pays into group personal pension plan. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing

Rentals payable under operating leases are included within expenditure over the lease term.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of less than one year.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

2. OTHER TRADING ACTIVITIES

	2022 £	2021 £
Support Pen-Y-Bont Room Hire	- 155	16,085 780
	<u>155</u>	<u>16,865</u>

3. INVESTMENT INCOME

	2022 £	2021 £
Deposit account interest	33	111
	<u>33</u>	<u>111</u>

4. RAISING FUNDS

Raising donations and legacies

	2022 £	2021 £
Advertising	109	-
Fundraising Expenses	4,166	351
Support costs	24,610	12,297
	<u>28,885</u>	<u>12,648</u>

Included in the above is £109 of costs relating to restricted funds.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
Core running costs	338,768	61,400	400,168

6. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	24,610	-	-	24,610
Core running costs	54,921	182	6,297	61,400
	<u>79,531</u>	<u>182</u>	<u>6,297</u>	<u>86,010</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

6. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

			2022	2021
	Raising donations and legacies £	Core running costs £	Total activities £	Total activities £
Wages	21,930	49,794	71,724	57,023
Social security	1,803	4,434	6,237	4,838
Pensions	877	693	1,570	1,719
Bank charges	-	182	182	139
Accountancy fees	-	3,570	3,570	2,599
Legal fees	-	375	375	412
Payroll fees	-	2,352	2,352	3,064
	<u>24,610</u>	<u>61,400</u>	<u>86,010</u>	<u>69,794</u>

7. NET INCOME/(EXPENDITURE)

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

	2022 £	2021 £
Depreciation - owned assets	29,380	28,961
Independent Examination Fee (including VAT)	3,570	2,598
Independent Examiner other services (including VAT)	2,352	3,084
Operating lease rentals	1,014	485
Government grants	(4,272)	(54,266)
Local government support grants	<u>(144,295)</u>	<u>(36,325)</u>

Local government grants consist of various grants from local authorities and the Welsh government to support both the general running of the charity and specific projects as summarised in note 16.

8. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 March 2022 nor for the year ended 30 March 2021.

Related Party Transactions

During the year the charity hired facilities at STEER Academy, a company owned and managed by a relative of the Operations manager. No charges were received in the period for this service.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 March 2022 nor for the year ended 30 March 2021.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

9. STAFF

The key management personnel of the charity comprise of the trustees, Operations Manager, Business & Finance Manager, Childcare & Learning Co-ordinator and the Children's Outreach Worker. The total employee benefits (including salary, employers national insurance, pension and benefits in kind) of the key management personnel of the charity were £104,515 (2021: £98,564).

Total staff costs, before offset of furlough grants, comprise:

	2022 £	2021 £
Gross wages and salaries	295,252	281,963
Employers' National Insurance	15,442	10,728
Employers' pension contributions	8,997	8,441
Total	319,691	301,132

No individual earned more than £60,000 in the period (2021: None).

The average number of employees during the year was 25 (2021: 24).

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	40,791	-	40,791
Charitable activities			
Fees	66,188	-	66,188
Fundraising	8,688	-	8,688
Grants	90,591	155,891	246,482
Other trading activities	16,865	-	16,865
Investment income	111	-	111
Total	223,234	155,891	379,125
EXPENDITURE ON			
Raising funds	12,648	-	12,648
Charitable activities			
Core running costs	223,540	155,204	378,744
Total	236,188	155,204	391,392
NET INCOME/(EXPENDITURE)	(12,954)	687	(12,267)
RECONCILIATION OF FUNDS			
Total funds brought forward	291,307	126,000	417,307

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

10. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued

	Unrestricted fund £	Restricted funds £	Total funds £
TOTAL FUNDS CARRIED FORWARD	278,353	126,687	405,040

11. EXCEPTIONAL INCOME

Included within unrestricted grants from local government is the amount of £25,835 which had not been recognised as income in prior years as recovery was uncertain, but was received in the year to 30 March 2022.

12. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 31 March 2021	170,000	70,987	20,320
Additions	-	26,755	2,231
At 30 March 2022	170,000	97,742	22,551
DEPRECIATION			
At 31 March 2021	40,100	33,322	11,024
Charge for year	1,700	14,643	3,727
At 30 March 2022	41,800	47,965	14,751
NET BOOK VALUE			
At 30 March 2022	128,200	49,777	7,800
At 30 March 2021	129,900	37,665	9,296

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

12. TANGIBLE FIXED ASSETS - continued

	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 31 March 2021	36,109	24,755	322,171
Additions	2,964	1,447	33,397
	<u>39,073</u>	<u>26,202</u>	<u>355,568</u>
DEPRECIATION			
At 31 March 2021	17,051	18,932	120,429
Charge for year	6,465	2,845	29,380
	<u>23,516</u>	<u>21,777</u>	<u>149,809</u>
NET BOOK VALUE			
At 30 March 2022	<u>15,557</u>	<u>4,425</u>	<u>205,759</u>
At 30 March 2021	<u>19,058</u>	<u>5,823</u>	<u>201,742</u>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	30,835	13,415
Other debtors	-	3,806
Prepayments and accrued income	2,315	8,394
	<u>33,150</u>	<u>25,615</u>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	569	378
Social security and other taxes	-	4,826
Other creditors	64,068	25,413
Accruals and deferred income	4,060	8,308
	<u>68,697</u>	<u>38,925</u>

Included within other creditors is an amount of £60,023 (2021: £22,705) relating to monies received for grants where potential overclaims have been made.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

15. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2022 £	2021 £
Within one year	907	907
Between one and five years	2,485	3,402
	<u>3,392</u>	<u>4,309</u>

Lease payments recognised as an expense during the year were £1,014 (2021: £485).

16. MOVEMENT IN FUNDS

	At 31.3.21 £	Net movement in funds £	At 30.3.22 £
Unrestricted funds			
General fund	278,353	16,996	295,349
Restricted funds			
Big Lottery	51,937	2,215	54,152
Back Garden Fund	34,374	(12,761)	21,613
Playroom Capital	24,097	(7,759)	16,338
Children in Need	8,123	1,894	10,017
Sustainability - BCBC	(3,540)	3,540	-
Bavo General Funds	3,358	-	3,358
Pigatelli	2,500	(2,500)	-
ICF Large Grant	1,340	(670)	670
Community Foundation Wales	978	(273)	705
Western Bay	804	(311)	493
CAF Tourle	491	(422)	69
BAVO Healthy Minds	480	(121)	359
BCBC Early Years	400	-	400
GMSN	474	(474)	-
Development - BCBC	395	(389)	6
Coafelds Regeneration	238	(179)	59
ICF Small Grant	238	(179)	59
BCBC Combined funds	-	4,484	4,484
Welsh Government Childcare Capital	-	9,834	9,834
	<u>126,687</u>	<u>(4,071)</u>	<u>122,616</u>
TOTAL FUNDS	<u>405,040</u>	<u>12,925</u>	<u>417,965</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	287,765	(270,769)	16,996
Restricted funds			
Big Lottery	91,662	(89,447)	2,215
Back Garden Fund	-	(12,761)	(12,761)
Playroom Capital	-	(7,759)	(7,759)
Children in Need	30,062	(28,168)	1,894
Sustainability - BCBC	3,750	(210)	3,540
Pigatelli	-	(2,500)	(2,500)
ICF Large Grant	-	(670)	(670)
Community Foundation Wales	2,799	(3,072)	(273)
Western Bay	-	(311)	(311)
CAF Tourle	-	(422)	(422)
BAVO Healthy Minds	-	(121)	(121)
GMSN	-	(474)	(474)
Development - BCBC	-	(389)	(389)
Coafelds Regeneration	-	(179)	(179)
ICF Small Grant	-	(179)	(179)
BCBC Combined funds	6,160	(1,676)	4,484
BAVO Carers Respite Fund	9,780	(9,780)	-
Welsh Government Childcare Capital	10,000	(166)	9,834
	<u>154,213</u>	<u>(158,284)</u>	<u>(4,071)</u>
TOTAL FUNDS	<u>441,978</u>	<u>(429,053)</u>	<u>12,925</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 31.3.20 £	Net movement in funds £	At 30.3.21 £
Unrestricted funds			
General fund	291,307	(12,954)	278,353
Restricted funds			
Big Lottery	29,224	22,713	51,937
Back Garden Fund	46,563	(12,189)	34,374
Playroom Capital	31,854	(7,757)	24,097
Children in Need	5,897	2,226	8,123
Sustainability - BCBC	-	(3,540)	(3,540)
Bavo General Funds	3,358	-	3,358
Pigatelli	-	2,500	2,500
ICF Large Grant	2,010	(670)	1,340
Community Foundation Wales	-	978	978
Western Bay	1,115	(311)	804
CAF Tourle	913	(422)	491
BAVO Healthy Minds	-	480	480
BCBC Eary Years	400	-	400
GMSN	2,372	(1,898)	474
Development - BCBC	1,126	(731)	395
Coafields Regeneration	417	(179)	238
ICF Small Grant	417	(179)	238
Welsh Church Act	334	(334)	-
	<u>126,000</u>	<u>687</u>	<u>126,687</u>
TOTAL FUNDS	<u>417,307</u>	<u>(12,267)</u>	<u>405,040</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,234	(236,188)	(12,954)
Restricted funds			
Big Lottery	97,037	(74,324)	22,713
Back Garden Fund	-	(12,189)	(12,189)
Playroom Capital	2,651	(10,408)	(7,757)
Children in Need	30,827	(28,601)	2,226
Sustainability - BCBC	-	(3,540)	(3,540)
Pigatelli	2,500	-	2,500
ICF Large Grant	-	(670)	(670)
Community Foundation Wales	8,894	(7,916)	978
Western Bay	-	(311)	(311)
CAF Tourle	-	(422)	(422)
BAVO Healthy Minds	5,982	(5,502)	480
GMSN	-	(1,898)	(1,898)
Development - BCBC	-	(731)	(731)
Coafelds Regeneration	-	(179)	(179)
ICF Small Grant	-	(179)	(179)
Welsh Church Act	-	(334)	(334)
Moondance	3,500	(3,500)	-
SJP Foundation	2,500	(2,500)	-
EYPD	2,000	(2,000)	-
	<u>155,891</u>	<u>(155,204)</u>	<u>687</u>
TOTAL FUNDS	<u>379,125</u>	<u>(391,392)</u>	<u>(12,267)</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 31.3.20 £	Net movement in funds £	At 30.3.22 £
Unrestricted funds			
General fund	291,307	4,042	295,349
Restricted funds			
Big Lottery	29,224	24,928	54,152
Back Garden Fund	46,563	(24,950)	21,613
Playroom Capital	31,854	(15,516)	16,338
Children in Need	5,897	4,120	10,017
Bavo General Funds	3,358	-	3,358
ICF Large Grant	2,010	(1,340)	670
Community Foundation Wales	-	705	705
Western Bay	1,115	(622)	493
CAF Tourle	913	(844)	69
BAVO Healthy Minds	-	359	359
BCBC Early Years	400	-	400
GMSN	2,372	(2,372)	-
Development - BCBC	1,126	(1,120)	6
Coafields Regeneration	417	(358)	59
ICF Small Grant	417	(358)	59
BCBC Combined funds	-	4,484	4,484
Welsh Church Act	334	(334)	-
Welsh Government Childcare Capital	-	9,834	9,834
	<u>126,000</u>	<u>(3,384)</u>	<u>122,616</u>
TOTAL FUNDS	<u>417,307</u>	<u>658</u>	<u>417,965</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

16. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	510,999	(506,957)	4,042
Restricted funds			
Big Lottery	188,699	(163,771)	24,928
Back Garden Fund	-	(24,950)	(24,950)
Playroom Capital	2,651	(18,167)	(15,516)
Children in Need	60,889	(56,769)	4,120
Sustainability - BCBC	3,750	(3,750)	-
Pigatelli	2,500	(2,500)	-
ICF Large Grant	-	(1,340)	(1,340)
Community Foundation Wales	11,693	(10,988)	705
Western Bay	-	(622)	(622)
CAF Tourle	-	(844)	(844)
BAVO Healthy Minds	5,982	(5,623)	359
GMSN	-	(2,372)	(2,372)
Development - BCBC	-	(1,120)	(1,120)
Coafields Regeneration	-	(358)	(358)
ICF Small Grant	-	(358)	(358)
BCBC Combined funds	6,160	(1,676)	4,484
BAVO Carers Respite Fund	9,780	(9,780)	-
Welsh Church Act	-	(334)	(334)
Welsh Government Childcare Capital	10,000	(166)	9,834
Moondance	3,500	(3,500)	-
SJP Foundation	2,500	(2,500)	-
EYPD	2,000	(2,000)	-
	<u>310,104</u>	<u>(313,488)</u>	<u>(3,384)</u>
TOTAL FUNDS	<u>821,103</u>	<u>(820,445)</u>	<u>658</u>

The purposes of the restricted funds listed above are as follows:

Big Lottery - This fund is used for the family fun zone project which provides after school, Saturday club and holiday club services to children aged 4-11. A balance on this reserve has been built up partly arising from the project delays due to Covid

Back Garden Fund - Donations from Freudenburg and Prescott Jones to contribute towards the refurbishment/equipment of our Garden. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets

Playroom Capital - ICF grants to fund new nursery furniture and equipment. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets

Children in Need - This fund supports children outreach worker post

Sustainability - BCBC - support towards staffing costs

16. MOVEMENT IN FUNDS - continued

BAVO General Funds - Grants to help fund Third Sector Moving Forward project and Community Wellbeing projects

Pigatelli - contribution towards the movement room

ICF Large & Small grants- Grants to fund nursery activities and associated capital equipment and to contribute towards the salary of our Childcare and Learning Co-ordinator post short term, and to enable Y-Bont to hold support groups

Welsh Church Act - A one off grant to fund investment in a new server and computer equipment for office staff at Y-Bont

Community Foundation Wales - support for staff costs, together with cleaning during the Covid pandemic

Western Bay - A grant to cover the salary of Childcare and Learning Coordinator post and associated support group costs, including furniture

CAF Tourle - A grant to cover the salary of the fundraising and marketing officer, training costs and IT equipment

BAVO Healthy Minds - support for salaries for playroom activities

BCBC Early Years - support for early years learning facilities

GMSN (Global Make Some Noise) - Grants provided by Capital FM for Techno Tots project which included costs of a full time nurse salary over the course of 2 years as well as initial capital expenditure

Development BCBC - A grant to support marketing and children's activities in general

Coalfields Regeneration - a grant in prior years relating to purchase of computer equipment

BCBC Combined Grants - various grants for work such as assisting on education facilities

BAVO Carers Respite Fund - to provide funding to develop and pilot new approaches, in addition to existing provisions, to provide support for unpaid carers

Welsh Government Childcare Capital - Contribution towards capital costs

BCBC Enabling Programme - to provide additional resources such as books, toys or IT equipment for children to enhance the overall learning environment.

Prior year funds:

Moondance - support for salaries and PPE

SJP Foundation - A grant used towards PPE and support a nursery nurse

EYPD - contribution towards outdoor activities.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2022**

17. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a group personal pension plan for its employees. The amount recognised as an expense in the period was £8,997 (2021: £8,441).

18. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 March 2022, nor any for the year ended 30 March 2021, other than those disclosed in the notes regarding Trustees remuneration and expenses and other related activities.

19. COMPANY LIMITED BY GUARANTEE

The company is a private company limited by guarantee. In the event of the charity being wound up, the members are liable for payment of the debts and liabilities of the charity and of the costs, charges and expenses of winding up. Each member is liable for such amounts as may be required not exceeding £5.

Accounts

REGISTERED COMPANY NUMBER: 02957667 (England and Wales)
REGISTERED CHARITY NUMBER: 1040818

REPORT OF THE TRUSTEES AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 MARCH 2021
FOR
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES

Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

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FOR THE YEAR ENDED 30 MARCH 2021**

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**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2021**

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30 March 2021. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

For the purpose of the report the organisation is also referred to by its short name of 'Y Bont'.

OBJECTIVES AND ACTIVITIES

Aims and objectives

According to Bridgend and District Resource for Children with Disabilities' Memorandum of Association, the organisation's objectives shall be:

- To relieve children with learning, physical or sensory disabilities and to advance the educational and physical development of the said children;
- To support parents, carers and families of the said children; to have their rights respected; and to achieve their full potential as integrated members of their community;
- Y Bont's Mission Statement is: "Enabling children with a disability to fulfill their potential".

Y Bont aims to provide specialist care and support to families with children with a disability by:

- Constantly monitoring and evaluating services we provide and identify how they can be improved;
- Reinforcing our links with relevant agencies and organisations;
- Working towards making our financial situation stronger to ensure Y Bont's longer term existence;
- Developing our marketing strategy; making the organisation and its philosophy as widely known as possible;
- Developing our staff with a view to benefitting and developing ourselves individually, and as a result benefitting the organisation;
- Developing our volunteer structure; ensuring the best possible support and assistance for our staff and their families

Public benefit

We have referred to the guidance contained in the Charity Commissions' general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Main Activities for the Year

The primary beneficiaries for our charity continue to be children with a disability, complex medical condition and/or additional need aged 0 - 12 years and their families.

The charity was able to continue providing services and operation throughout the COVID-19 restrictions, with extra safety measures in place to ensure the wellbeing and safety of their staff and service users was their top priority. With the restrictions easing the charity expects to continue to provide these services in the coming months.

Y Bont is currently registered to support 18 disabled children at any one time (aged 0-4) with the Care Inspector of Wales (CIW). The number of referrals from practitioners and self-referral by parents/carers has remained consistently high resulting in a rising number of disabled children requesting child-care sessions with a total 60 children and families accessing the Y Bont nursery this year.

Due to successful 5 year funding from The National Lottery Community Fund Y Bont is also registered with the Care Inspector of Wales (CIW) to support 40 disabled children (aged 4-12) at any one time in their Holiday club and Saturday Club. These clubs are currently run from Llangewydd Junior School in line with our CIW registration. The Afterschool club provision falls under our registration of 18 children at any one time, and is held in our main building located on Ewenny Road, Bridgend.

We have responded to increasing pressures from a rising demand from our services by reviewing and refining the way we work to achieve the best outcomes for the children and their families. The passion and dedication of our staff and trustees has been key in all that we have achieved this year and shows just how much Y Bont cares about making a difference.

Our focus remains on providing a high quality learning and play environment which supports the children's individual needs. The support is tailored to respond to each individual child and families needs, from specialised day care to respite and training for parents and carers. During the year we have engaged with more than 100 children and families across a range of services, helping them to increase their confidence and self esteem whilst helping them to reach their full potential.

During the financial year, 78% of our income came from a range of fundraising activities, trusts, grants and donations. Children supported by our service have complex needs due to disabilities or illness with many requiring intensive support and one-to-one care provision. We offer an affordable rate to families by heavily subsidising the cost of child care and with every £19 Y Bont raise we are able to subsidise a child morning or afternoon sessions making it more accessible for families.

In September 2020, for the eighth academic year, we supported the local authority education directorate by providing day care placements for 12 children that could not be offered a suitable school place to capacity and placement issues. Y Bont advocate on behalf of the families to ensure that children received an education package consistent with their peers at school, including transport. Through this agreement with the local authority we are able to provide an appropriate environment for the children to learn and play, in preparation for further learning. This supports personal development and ensures that children are not left behind without the early intervention and level of individual attention needed at this key stage of their development.

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2021

Staff and organisation

The key management personnel are:-

- Operations Manager
- Business and Finance Manager
- Nursery Manager
- Children's Outreach Worker
- Senior Play Leader

A wide and varied range of staff training and development was undertaken by all staff to comply with minimum standard, maintain continuing professional development and fulfil Y Bont's commitment to retain a highly skilled and competent workforce.

Some of the training was provided by Wales PPA, Children in Wales, National Day Nursery Association, ILM, AMBU, BCBC Childcare Team, Foundation Phase Team & Flying Start.

Partnership Working

At Y Bont we believe that in order to truly meet the needs of the children and families we support it is crucial that we continue to collaborate effectively with key stakeholders at a local, regional and national level. This includes a regular representation at operational and strategic partnership meetings: ASD Strategy Forum; Bridgend Equalities Forum; Flying Start Professionals Group; Regional/Local Health Social Care and Well-Being Groups; Third Sector Strategic Group, and ABMU Stakeholder Reference Group.

Y Bont continues to support families in a range of ways through our purpose-built facilities, offering information, practical social and emotional support. Through continuation funding from ABMU Health Board we have been able to continue our family focused activity providing a comprehensive range of information, training, workshops, parent support groups and coffee mornings. Due to the COVID-19 restrictions, the way these were delivered have to be adapted in line with government guidance with a lot of our support going on to online sessions and carrying out face to face with social distancing when possible and safe to do so.

Effective, robust, multi-agency working is fundamental element of Y Bont's successful delivery model, we work closely with practitioners from Health, Education, Flying Start, Social Services and the voluntary sector to ensure that beneficiaries are given the best service. Y Bont acts as a multi-agency hub and is used by the wider community for meetings with families, and workshops are delivered to help families understand and meet their child's needs, such as toileting and sleep clinic. Due to the current restrictions we were unable to continue our regular Citizen's Advice Bureau surgeries but this is something we will look to re-instate when restrictions start to ease. These sessions allowed the families to access the advice they need while their child attend Y Bont. Surgeries include advice on housing, benefits and debt management and many other issues.

Organisations that we work closely with operationally include Bridgend Carers Centre, Bridgend College, Heronsbridge School, Llangewydd Junior School, and Educational Psychologists I Cowbridge and Penarth to ease the transition for children to other schools in neighbouring counties

Corporate Sponsors

We are very fortunate through the currently COVID-19 pandemic to have continued to receive a high level of support from many community and corporate partners. These sponsors provide support through many different means including donations, supply of free goods or services, use of facilities or just promoting the charity generally. These sponsors including, Adidas Bridgend, Alupack Ltd, Asda Bridgend, Barclays Bank, Bridge FM, Coity Castle Pub, CJCH, Co-op- Cowbridge Rotary Club, Freudenberg Oil & Gas Technologies, Graham Paul Accountants, KJ Herbert, Lions Club, Royal Educare, Sainsburys, Siân Thomas, Daughter & Son Solicitors, South Wales Police, STEER- The Enterprise Academy, Tesco, Tondy Rugby Club, Tondy Wheelers, Watts and Morgan, White Stuff, Wizards of Wales 7s, Zimmer Biomet and many more.

BRIDGEND AND DISTRICT RESOURCE FOR CHILDREN WITH DISABILITIES

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2021

Student Placements

In addition to disabled children and their families, Y Bont's beneficiaries include the volunteers, students and work experience school pupils. Y Bont has previously helped equip local people, comprising individuals from across the Bridgend County Borough including those from the most deprived communities, to progress with career and educational attainments. During 2020-2021 we unfortunately had to put our student placements on hold due to the COVID-19 restrictions and Y Bont limiting visitors in to the provision to keep the services users safe. However, we continued to work with the schools and colleges where possible, and will start back up our student placements when restrictions ease.

Events and Trips

Some of this year's programme activities included the following:

- Zumbini (held online sessions due to restrictions)
- Forest School at STEER - The Enterprise Academy
- Porthcawl Beach
- Local parks and outdoor play areas
- Cooking with Richard Shaw (held online sessions due to the restrictions)

Unfortunately, we have not been able to attend a lot of local attractions as normal this year due to the COVID-19 restrictions. However, we ensured every opportunity was given to the service users when possible. Visitors are always welcome at Y Bont and we normally receive visits from Capital radio, Bridge FM, and many others during the course of the year.

Y Bont continues to support events organised by BAVO, Bridgend Carer's Centre and Bridgend College to promote our organisation and attract volunteers and supporters. We also held a number of fundraising activities within Y Bont to support other charities including Children In Need and Red Nose Day for Comic Relief.

FINANCIAL REVIEW

Financial position

The charity made a deficit of £12,267 for the period compared to the prior year surplus of £61,776.

During the year the charity's incoming resources decreased from £457,020 to £379,125.

As the nursery was practically closed for a number of weeks, and even when open to support key workers and vulnerable children the numbers attending were significantly lower than normal, fees fell from £100,243 to £66,188. Fundraising generally was effected due to Covid and income here fell from £20,457 to £8,688 while donation income fell from £66,774 to £40,791.

Grant income overall at £246,482 was similar in total to the prior year of £243,921 - but included £54,266 of furlough grants, so recurring grants also declined in the year.

At the year end the funds of the charity were £405,040 compared to the prior year of £417,307, including £152,931 of unrestricted cash.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2021**

FINANCIAL REVIEW

Reserves policy

It is the policy of Y Bont to retain an amount equivalent to 12 weeks' operational expenditure in unrestricted reserves. The total net current assets under unrestricted reserves at the year end amounted to £139,635 an amount equivalent to 19 weeks' operational expenditure at the current level of annual expenditure of £391,392. The trustees consider this an acceptable figure but will continue to review both the policy and actual results on a regular basis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purpose of charity law. The trustees seek to ensure that the needs of the charity are appropriately reflected through the diversity of its Board. Trustees are recruited via advertising and are interviewed by existing trustees under the charity's recruitment procedures.

Organisational structure

The charity is administered by the Board of Trustees, who meet on a bi-monthly basis. The Memorandum and Articles of Association are the governing documents of the charity. The day to day operations of the charity are delegated to an Operations Manager from July 2019.

Induction and training of new trustees

New trustees will receive an induction pack, a handbook with all the policies and procedures adopted by the Board and an induction.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company number

02957667 (England and Wales)

Registered Charity number

1040818

Registered office

Y Bont
Ewenny Road
Bridgend
CF31 3HT

Trustees

B Roderick
S Stephen
A J Minton
J Manley
C Connor (resigned 19 April 2021)
R May (appointed 1 October 20)

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2021**

REFERENCE AND ADMINISTRATIVE DETAILS

Independent Examiner

Andrew Lee BSc ACA
ICAEW
Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

Operations Manager

B Miles

Approved by order of the board of trustees on 28 January 2022 and signed on its behalf by:

B Roderick

Trustee

**INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

Independent examiner's report to the trustees of Bridgend and District Resource for Children with Disabilities ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30 March 2021.

Responsibilities and basis of report

As the charity's trustees of the Company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5) (b) of the 2011 Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a registered member of ICAEW which is one of the listed bodies.

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

1. accounting records were not kept in respect of the Company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)).

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

Andrew Lee BSc ACA
Institute of Chartered Accountants in England and Wales
Graham Paul Limited
Court House
Court Road
Bridgend
CF31 1BE

Date: 29 January 2022

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**STATEMENT OF FINANCIAL ACTIVITIES
(INCORPORATING AN INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 30 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies		40,791	-	40,791	66,774
Charitable activities					
Fees		66,188	-	66,188	100,243
Fundraising		8,688	-	8,688	20,457
Grants		90,591	155,891	246,482	243,921
Other trading activities	2	16,865	-	16,865	25,389
Investment income	3	<u>111</u>	<u>-</u>	<u>111</u>	<u>236</u>
Total		223,234	155,891	379,125	457,020
EXPENDITURE ON					
Raising funds	4	12,648	-	12,648	10,739
Charitable activities					
General		223,540	155,204	378,744	384,505
Total		<u>236,188</u>	<u>155,204</u>	<u>391,392</u>	<u>395,244</u>
NET INCOME/(EXPENDITURE)		(12,954)	687	(12,267)	61,776
RECONCILIATION OF FUNDS					
Total funds brought forward		291,307	126,000	417,307	355,531
TOTAL FUNDS CARRIED FORWARD		<u>278,353</u>	<u>126,687</u>	<u>405,040</u>	<u>417,307</u>

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**STATEMENT OF FINANCIAL POSITION
30 MARCH 2021**

	Notes	Unrestricted fund £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	10	138,718	63,024	201,742	218,149
CURRENT ASSETS					
Debtors	11	19,366	6,249	25,615	43,264
Cash at bank		<u>152,931</u>	<u>63,677</u>	<u>216,608</u>	<u>193,465</u>
		172,297	69,926	242,223	236,729
CREDITORS					
Amounts falling due within one year	12	(32,662)	(6,263)	(38,925)	(37,571)
NET CURRENT ASSETS		<u>139,635</u>	<u>63,663</u>	<u>203,298</u>	<u>199,158</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>278,353</u>	<u>126,687</u>	<u>405,040</u>	<u>417,307</u>
NET ASSETS		<u>278,353</u>	<u>126,687</u>	<u>405,040</u>	<u>417,307</u>
FUNDS	15				
Unrestricted funds				278,353	291,307
Restricted funds				<u>126,687</u>	<u>126,000</u>
TOTAL FUNDS				<u>405,040</u>	<u>417,307</u>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30 March 2021.

The members have not required the company to obtain an audit of its financial statements for the year ended 30 March 2021 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for

- ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

The notes form part of these financial statements

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**STATEMENT OF FINANCIAL POSITION - continued
30 MARCH 2021**

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

The financial statements were approved by the Board of Trustees and authorised for issue on 28 January 2022 and were signed on its behalf by:

B Roderick

Trustee

The notes form part of these financial statements

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

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

The charity was able to continue providing services and operating throughout the Covid-19 restrictions. With the restrictions easing the charity expects to continue to provide these services in the coming months. The company has sufficient financial resources available for the foreseeable future. Accordingly the accounts are prepared on a going concern basis.

The key accounting estimates used in the preparation of the accounts are:

- the estimated useful life of fixed assets
- recoverability of debts
- certainty of entitlement of potential grants with conditional terms.

The presentation currency of the financial statements is the Pound Sterling (£).

Financial reporting standard 102 - reduced disclosure exemptions

The charitable company has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Donations and legacies are recognised at the point of receipt.

Income from fees, fundraising and trading activities consists of income received in exchange for the supply of goods and services in order to raise funds and is recognised when entitlement has occurred.

Revenue grants credited to unrestricted funds are to be used at the discretion of the directors and trustees in furtherance of the objectives of the charity. Revenue grants credited to restricted funds are to be used for specific purposes as laid down by the donor.

Government grants, such as some local authority grants, for the general support of the charity are credited to income as entitlement occurs. Government grants, such as furlough grants, to compensate for specific costs incurred are credited to income to match costs charged in the same period.

Investment income includes interest received which is recognised on receipt.

No amount is included in the financial statements for volunteer time in line with the SORP.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Support costs

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include governance costs consisting of accountancy, legal and professional fees. They are incurred directly in support of expenditure on the objects of the charity.

Tangible fixed assets

Tangible fixed assets are stated at cost less accumulated depreciation and accumulated impairment losses. Cost includes the original purchase price, plus any costs directly attributable to bringing the asset to its working condition for intended use.

Depreciation is provided at the following annual rates in order to write off the cost less estimated residual value of each asset over its estimated useful life.

Long Leasehold	- 1% on cost
Property Improvements	- 20% on cost
Plant and Machinery	- 20% on cost
Fixtures and fittings	- 20% on cost
Computer equipment	- 25% on cost

Taxation

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

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charitable company pays into group personal pension plan. Contributions payable to the charitable company's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Leasing

Rentals payable under operating leases are included within expenditure over the lease term.

Cash at bank and in hand

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of less than one year.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

1. ACCOUNTING POLICIES - continued

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors and creditors receivable/payable within one year

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

2. OTHER TRADING ACTIVITIES

	2021 £	2020 £
Support Pen-Y-Bont	16,085	19,019
Room Hire	<u>780</u>	<u>6,370</u>
	<u>16,865</u>	<u>25,389</u>

3. INVESTMENT INCOME

	2021 £	2020 £
Deposit account interest	<u>111</u>	<u>236</u>

4. RAISING FUNDS

Raising donations and legacies

	2021 £	2020 £
Advertising	-	366
Fundraising Expenses	351	1,928
Support costs	<u>12,297</u>	<u>8,445</u>
	<u>12,648</u>	<u>10,739</u>

5. SUPPORT COSTS

	Management £	Finance £	Governance costs £	Totals £
Raising donations and legacies	12,297	-	-	12,297
General	<u>51,283</u>	<u>139</u>	<u>6,075</u>	<u>57,497</u>
	<u>63,580</u>	<u>139</u>	<u>6,075</u>	<u>69,794</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

5. SUPPORT COSTS - continued

Support costs, included in the above, are as follows:

			2021	2020
	Raising donations and legacies £	General £	Total activities £	Total activities £
Wages	11,025	45,998	57,023	62,164
Social security	914	3,924	4,838	5,697
Pensions	358	1,361	1,719	1,956
Bank charges	-	139	139	936
Accountancy fees	-	2,599	2,599	3,790
Legal fees	-	412	412	699
Payroll fees	-	3,064	3,064	2,160
	<u>12,297</u>	<u>57,497</u>	<u>69,794</u>	<u>77,402</u>

6. NET INCOME/(EXPENDITURE)

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

	2021 £	2020 £
Depreciation - owned assets	28,961	26,828
Independent Examination Fee	2,598	3,790
Independent Examiner other services	3,084	2,160
Operating lease rentals	485	750
Government grants	(54,266)	-
Local government support grants	<u>(36,325)</u>	<u>(45,226)</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 March 2021 nor for the year ended 30 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 March 2021 nor for the year ended 30 March 2020.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,774	-	66,774
Charitable activities			
Fees	100,243	-	100,243
Fundraising	20,457	-	20,457
Grants	-	243,921	243,921
Other trading activities	25,389	-	25,389
Investment income	236	-	236
Total	213,099	243,921	457,020
EXPENDITURE ON			
Raising funds	10,739	-	10,739
Charitable activities			
General	144,609	239,896	384,505
Total	155,348	239,896	395,244
NET INCOME	57,751	4,025	61,776
RECONCILIATION OF FUNDS			
Total funds brought forward	233,556	121,975	355,531
TOTAL FUNDS CARRIED FORWARD	<u>291,307</u>	<u>126,000</u>	<u>417,307</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted fund £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	66,774	-	66,774
Charitable activities			
Fees	100,243	-	100,243
Fundraising	20,457	-	20,457
Grants	-	243,921	243,921
Other trading activities	25,389	-	25,389
Investment income	236	-	236
Total	213,099	243,921	457,020
EXPENDITURE ON			
Raising funds	10,739	-	10,739
Charitable activities			
General	144,609	239,896	384,505
Total	155,348	239,896	395,244
NET INCOME	57,751	4,025	61,776
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**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

10. TANGIBLE FIXED ASSETS

	Long leasehold £	Improvements to property £	Plant and machinery £
COST			
At 31 March 2020	170,000	65,983	20,320
Additions	-	5,004	-
At 30 March 2021	<u>170,000</u>	<u>70,987</u>	<u>20,320</u>
DEPRECIATION			
At 31 March 2020	38,400	19,697	7,413
Charge for year	<u>1,700</u>	<u>13,625</u>	<u>3,611</u>
At 30 March 2021	<u>40,100</u>	<u>33,322</u>	<u>11,024</u>
NET BOOK VALUE			
At 30 March 2021	<u>129,900</u>	<u>37,665</u>	<u>9,296</u>
At 30 March 2020	<u>131,600</u>	<u>46,286</u>	<u>12,907</u>
	Fixtures and fittings £	Computer equipment £	Totals £
COST			
At 31 March 2020	33,305	20,009	309,617
Additions	<u>2,804</u>	<u>4,746</u>	<u>12,554</u>
At 30 March 2021	<u>36,109</u>	<u>24,755</u>	<u>322,171</u>
DEPRECIATION			
At 31 March 2020	11,262	14,696	91,468
Charge for year	<u>5,789</u>	<u>4,236</u>	<u>28,961</u>
At 30 March 2021	<u>17,051</u>	<u>18,932</u>	<u>120,429</u>
NET BOOK VALUE			
At 30 March 2021	<u>19,058</u>	<u>5,823</u>	<u>201,742</u>
At 30 March 2020	<u>22,043</u>	<u>5,313</u>	<u>218,149</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade debtors	13,415	5,407
Other debtors	3,806	30,212
Prepayments and accrued income	<u>8,394</u>	<u>7,645</u>
	<u>25,615</u>	<u>43,264</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Bank loans and overdrafts (see note 13)	-	26,376
Trade creditors	378	4,296
Social security and other taxes	4,826	-
Other creditors	25,413	3,965
Accruals and deferred income	<u>8,308</u>	<u>2,934</u>
	<u>38,925</u>	<u>37,571</u>

At the year end deferred income was £763 (2020 £Nil). Deferred income at the year end is represented by grant monies which have been received but where requirements for the grant haven't been completed and the charity is not entitled to the funds at year end.

Included within other creditors is an amount of £22,705 (2020 £Nil) relating to monies received for grants where potential overclaims have been made.

13. LOANS

An analysis of the maturity of loans is given below:

	2021	2020
	£	£
Amounts falling due within one year on demand:		
Bank overdrafts	<u>-</u>	<u>26,376</u>

The bank overdraft in the prior year relates to grants which have been awarded and spent but the money was not received at the year end. These balances are offset by amounts included in other debtors. (ICF Revenue (£21,249) & Playroom Capital (£5,127)).

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021

14. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2021 £	2020 £
Within one year	907	750
Between one and five years	<u>3,042</u>	<u>-</u>
	<u>3,949</u>	<u>750</u>

Lease payments recognised as an expense during the year were £485 (2020: £750).

15. MOVEMENT IN FUNDS

	At 31.3.20 £	Net movement in funds £	At 30.3.21 £
Unrestricted funds			
General fund	291,307	(12,954)	278,353
Restricted funds			
Children in Need	5,897	2,226	8,123
Development - BCBC	1,126	(731)	395
Sustainability - BCBC	-	(3,540)	(3,540)
Welsh Church Act	334	(334)	-
GMSN Project 2	2,372	(1,898)	474
ICF Small Grant	417	(179)	238
ICF Large Grant	2,010	(670)	1,340
Back Garden Fund	46,563	(12,189)	34,374
CAF Tourle	913	(422)	491
Western Bay	1,115	(311)	804
Coafields Regeneration	417	(179)	238
Playroom Capital	31,854	(7,757)	24,097
Big Lottery	29,224	22,713	51,937
BCBC Early Years	400	-	400
ICF Revenue	3,358	-	3,358
Community Fund	-	978	978
BAVO Healthy Minds	-	480	480
Pigatelli	-	2,500	2,500
	<u>126,000</u>	<u>687</u>	<u>126,687</u>
TOTAL FUNDS	<u>417,307</u>	<u>(12,267)</u>	<u>405,040</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	223,234	(236,188)	(12,954)
Restricted funds			
Children in Need	30,827	(28,601)	2,226
Development - BCBC	-	(731)	(731)
Sustainability - BCBC	-	(3,540)	(3,540)
Welsh Church Act	-	(334)	(334)
GMSN Project 2	-	(1,898)	(1,898)
ICF Small Grant	-	(179)	(179)
ICF Large Grant	-	(670)	(670)
Back Garden Fund	-	(12,189)	(12,189)
CAF Tourle	-	(422)	(422)
Western Bay	-	(311)	(311)
Coafields Regeneration	-	(179)	(179)
Playroom Capital	2,651	(10,408)	(7,757)
Big Lottery	97,037	(74,324)	22,713
SJP Foundation	2,500	(2,500)	-
Community Fund	8,894	(7,916)	978
BAVO Healthy Minds	5,982	(5,502)	480
EYPD	2,000	(2,000)	-
Pigatelli	2,500	-	2,500
Moondance	3,500	(3,500)	-
	<u>155,891</u>	<u>(155,204)</u>	<u>687</u>
TOTAL FUNDS	<u>379,125</u>	<u>(391,392)</u>	<u>(12,267)</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 31.3.19 £	Net movement in funds £	At 30.3.20 £
Unrestricted funds			
General fund	233,556	57,751	291,307
Restricted funds			
Children in Need	8,115	(2,218)	5,897
Development - BCBC	1,509	(383)	1,126
Welsh Church Act	1,671	(1,337)	334
GMSN Project 2	4,270	(1,898)	2,372
ICF Small Grant	596	(179)	417
ICF Large Grant	2,680	(670)	2,010
Back Garden Fund	58,323	(11,760)	46,563
CAF Tourle	1,335	(422)	913
Western Bay	1,426	(311)	1,115
Coafields Regeneration	596	(179)	417
Playroom Capital	25,451	6,403	31,854
Big Lottery	16,003	13,221	29,224
BCBC Early Years	-	400	400
ICF Revenue	-	3,358	3,358
	<u>121,975</u>	<u>4,025</u>	<u>126,000</u>
TOTAL FUNDS	<u><u>355,531</u></u>	<u><u>61,776</u></u>	<u><u>417,307</u></u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

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

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	213,099	(155,348)	57,751
Restricted funds			
Children in Need	27,556	(29,774)	(2,218)
BCBC MOU Grant	36,325	(36,325)	-
Development - BCBC	-	(383)	(383)
Welsh Church Act	-	(1,337)	(1,337)
GMSN Project 2	-	(1,898)	(1,898)
ICF Small Grant	-	(179)	(179)
ICF Large Grant	-	(670)	(670)
Back Garden Fund	-	(11,760)	(11,760)
CAF Tourle	-	(422)	(422)
Western Bay	-	(311)	(311)
Coafields Regeneration	-	(179)	(179)
Lloyds Bank	5,000	(5,000)	-
Playroom Capital	12,552	(6,149)	6,403
Big Lottery	105,380	(92,159)	13,221
Persimmon Homes	1,000	(1,000)	-
SJP Foundation	9,982	(9,982)	-
BCBC Early Years	700	(300)	400
BCBC Role Play	200	(200)	-
ICF Revenue	<u>45,226</u>	<u>(41,868)</u>	<u>3,358</u>
	<u>243,921</u>	<u>(239,896)</u>	<u>4,025</u>
TOTAL FUNDS	<u><u>457,020</u></u>	<u><u>(395,244)</u></u>	<u><u>61,776</u></u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 31.3.19 £	Net movement in funds £	At 30.3.21 £
Unrestricted funds			
General fund	233,556	44,797	278,353
Restricted funds			
Children in Need	8,115	8	8,123
Development - BCBC	1,509	(1,114)	395
Sustainability - BCBC	-	(3,540)	(3,540)
Welsh Church Act	1,671	(1,671)	-
GMSN Project 2	4,270	(3,796)	474
ICF Small Grant	596	(358)	238
ICF Large Grant	2,680	(1,340)	1,340
Back Garden Fund	58,323	(23,949)	34,374
CAF Tourle	1,335	(844)	491
Western Bay	1,426	(622)	804
Coafelds Regeneration	596	(358)	238
Playroom Capital	25,451	(1,354)	24,097
Big Lottery	16,003	35,934	51,937
BCBC Early Years	-	400	400
ICF Revenue	-	3,358	3,358
Community Fund	-	978	978
BAVO Healthy Minds	-	480	480
Pigatelli	-	2,500	2,500
	<u>121,975</u>	<u>4,712</u>	<u>126,687</u>
TOTAL FUNDS	<u>355,531</u>	<u>49,509</u>	<u>405,040</u>

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	436,333	(391,536)	44,797
Restricted funds			
Children in Need	58,383	(58,375)	8
BCBC MOU Grant	36,325	(36,325)	-
Development - BCBC	-	(1,114)	(1,114)
Sustainability - BCBC	-	(3,540)	(3,540)
Welsh Church Act	-	(1,671)	(1,671)
GMSN Project 2	-	(3,796)	(3,796)
ICF Small Grant	-	(358)	(358)
ICF Large Grant	-	(1,340)	(1,340)
Back Garden Fund	-	(23,949)	(23,949)
CAF Tourle	-	(844)	(844)
Western Bay	-	(622)	(622)
Coafields Regeneration	-	(358)	(358)
Lloyds Bank	5,000	(5,000)	-
Playroom Capital	15,203	(16,557)	(1,354)
Big Lottery	202,417	(166,483)	35,934
Persimmon Homes	1,000	(1,000)	-
SJP Foundation	12,482	(12,482)	-
BCBC Early Years	700	(300)	400
BCBC Role Play	200	(200)	-
ICF Revenue	45,226	(41,868)	3,358
Community Fund	8,894	(7,916)	978
BAVO Healthy Minds	5,982	(5,502)	480
EYPD	2,000	(2,000)	-
Pigatelli	2,500	-	2,500
Moondance	3,500	(3,500)	-
	<u>399,812</u>	<u>(395,100)</u>	<u>4,712</u>
TOTAL FUNDS	<u>836,145</u>	<u>(786,636)</u>	<u>49,509</u>

The purposes of the restricted funds listed above are as follows:

Children in Need - This fund supports children outreach worker post

BCBC Development - A grant to support marketing and children's activities in general

BCBC Sustainability - support towards staffing costs

Welsh Church Act - A one off grant to fund investment in a new server and computer equipment for office staff at Y-Bont.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

15. MOVEMENT IN FUNDS - continued

Global Make Some Noise (GMSN) - Grants provided by Capital FM for Techno Tots project which included costs of a full time nurse salary over the course of 2 years as well as initial capital expenditure

ABMU ICF Small & Large - Grants to fund nursery activities and associated capital equipment and to contribute towards the salary of our Childcare and Learning Co-ordinator post short term, and to enable Y-Bont to hold support groups

Back Garden Fund - Donations from Freudenburg and Prescott Jones to contribute towards the refurbishment/equipment of our Garden. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets

CAF Tourle - A grant to cover the salary of the fundraising and marketing officer, training costs and IT equipment

Western Bay - A grant to cover the salary of Childcare and Learning Coordinator post and associated support group costs, including furniture

Coalfields Regeneration - a grant in prior years relating to purchase of computer equipment

Playroom Capital - ICF grants to fund new nursery furniture and equipment. The reserves will, in the main, offset future depreciation charges arising on the relevant fixed assets

Big Lottery - This fund is used for the family fun zone project which provides after school, Saturday club and holiday club services to children aged 4-11. A balance on this reserve has been built up partly due to the project delays due to Covid.

SJP Foundation - A grant used towards PPE and support a nursery nurse

ICF Revenue - Grants from BAVO to help fund Third Sector Moving Forward project and Community Wellbeing projects

Community Foundation Wales - support for staff costs, together with cleaning during the Covid pandemic

BAVO Healthy Minds - support for salaries for playroom activities

EYPD - contribution towards outdoor activities

Pigatelli - contribution towards the movement room

Moondance - support for salaries and PPE.

**BRIDGEND AND DISTRICT RESOURCE FOR
CHILDREN WITH DISABILITIES**

**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2021**

16. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a group personal pension plan for its employees. The amount recognised as an expense in the period was £8,441 (2020 £9,522).

17. RELATED PARTY DISCLOSURES

There were no related party transactions for the year ended 30 March 2021.

18. COMPANY LIMITED BY GUARANTEE

The company is a private company limited by guarantee. In the event of the charity being wound up, the members are liable for payment of the debts and liabilities of the charity and of the costs, charges and expenses of winding up. Each member is liable for such amounts as may be required not exceeding £5.