

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**

**CONTENTS OF THE FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

---

	<b>Page</b>
<b>Report of the Trustees</b>	<b>1 to 5</b>
<b>Independent Examiner's Report</b>	<b>6</b>
<b>Statement of Financial Activities</b>	<b>7</b>
<b>Balance Sheet</b>	<b>8</b>
<b>Notes to the Financial Statements</b>	<b>9 to 22</b>
<b>Detailed Statement of Financial Activities</b>	<b>23 to 24</b>

---

**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 £
<b>INCOME AND ENDOWMENTS FROM</b>					
Donations and legacies		54,507	-	54,507	55,528
<b>Charitable activities</b>					
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
<b>Total</b>		<b>270,825</b>	<b>34,292</b>	<b>305,117</b>	<b>297,258</b>
<b>EXPENDITURE ON</b>					
Raising funds		30	-	30	-
<b>Charitable activities</b>	4				
Grants		19,205	34,292	53,497	1
Core running costs		301,780	77,902	379,682	417,046
<b>Total</b>		<b>321,015</b>	<b>112,194</b>	<b>433,209</b>	<b>417,047</b>
<b>NET INCOME/(EXPENDITURE)</b>		<b>(50,190)</b>	<b>(77,902)</b>	<b>(128,092)</b>	<b>(119,789)</b>
<b>RECONCILIATION OF FUNDS</b>					
Total funds brought forward		171,747	83,131	254,878	374,667
<b>TOTAL FUNDS CARRIED FORWARD</b>		<b>121,557</b>	<b>5,229</b>	<b>126,786</b>	<b>254,878</b>

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 £
<b>FIXED ASSETS</b>					
Tangible assets	10	133,174	5,229	138,403	149,814
<b>CURRENT ASSETS</b>					
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>
<b>CREDITORS</b>					
Amounts falling due within one year	12	(33,694)	(9,274)	(42,968)	(96,529)
<b>NET CURRENT ASSETS</b>		<u>(11,618)</u>	<u>1</u>	<u>(11,617)</u>	<u>105,064</u>
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		<u>121,556</u>	<u>5,230</u>	<u>126,786</u>	<u>254,878</u>
<b>NET ASSETS</b>		<u>121,556</u>	<u>5,230</u>	<u>126,786</u>	<u>254,878</u>
<b>FUNDS</b>	15				
Unrestricted funds				121,556	171,747
Restricted funds				5,230	83,131
<b>TOTAL FUNDS</b>				<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.

.

### **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**

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

**3. INVESTMENT INCOME**

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

		Core running costs £	31/3/25 Total activities £	31/3/24 Total activities £
Grants	£			
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
<b>Total</b>	<b>363,714</b>	<b>321,512</b>

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 £
<b>INCOME AND ENDOWMENTS FROM</b>			
Donations and legacies	55,528	-	55,528
<b>Charitable activities</b>			
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
<b>Total</b>	<b>197,158</b>	<b>100,100</b>	<b>297,258</b>
<b>EXPENDITURE ON</b>			
<b>Charitable activities</b>			
Grants	-	1	1
Core running costs	301,608	115,438	417,046
<b>Total</b>	<b>301,608</b>	<b>115,439</b>	<b>417,047</b>
<b>NET INCOME/(EXPENDITURE)</b>	<b>(104,450)</b>	<b>(15,339)</b>	<b>(119,789)</b>

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

**10. TANGIBLE FIXED ASSETS**

	Long leasehold £	Improvements to property £	Plant and machinery £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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 £
<b>COST</b>			
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>
<b>DEPRECIATION</b>			
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>
<b>NET BOOK VALUE</b>			
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**

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

**12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

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

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:

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

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 £
<b>Unrestricted funds</b>			
General fund	171,747	(50,191)	121,556
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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)	-
	<b>270,825</b>	<b>(321,016)</b>	<b>(50,191)</b>
<b>Restricted funds</b>			
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)	-
	<b>34,292</b>	<b>(112,193)</b>	<b>(77,901)</b>
<b>TOTAL FUNDS</b>	<b>305,117</b>	<b>(433,209)</b>	<b>(128,092)</b>

**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 £
<b>Unrestricted funds</b>			
General fund	276,198	(104,451)	171,747
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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 £
<b>Unrestricted funds</b>			
General fund	276,198	(154,642)	121,556
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<u>374,667</u>	<u>(247,881)</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**

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 £
<b>Unrestricted funds</b>			
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>
<b>Restricted funds</b>			
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>
<b>TOTAL FUNDS</b>	<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

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

---

**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 £
<b>INCOME AND ENDOWMENTS</b>		
<b>Donations and legacies</b>		
Donations	44,352	54,192
Clothes Bank	10,155	1,336
	<b>54,507</b>	<b>55,528</b>
<b>Other trading activities</b>		
Room hire	470	475
<b>Investment income</b>		
Deposit account interest	730	1,596
<b>Charitable activities</b>		
Fee income	183,938	104,747
Fundraising	7,535	3,814
Grants	57,937	131,098
	<b>249,410</b>	<b>239,659</b>
<b>Total incoming resources</b>	<b>305,117</b>	<b>297,258</b>
<b>EXPENDITURE</b>		
<b>Raising donations and legacies</b>		
Fundraising expenses	30	-
<b>Charitable activities</b>		
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	<b>305,019</b>	<b>324,633</b>

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

This page does not form part of the statutory financial statements