LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

England & Wales · Charity number 1062858

Details

Other names	STANDING CONFERENCE OF VOLUNTARY ORGANISATIONS FOR PEOPLE WITH A LEARNING DISABILITY IN WALES
Status	Registered
Legal form	Charitable company
Company number	02326324
Registered	1997-06-16
Register	View on the Charity Commission register

Contact

Address	41 Lambourne Crescent Llanishen Cardiff CF14 5GG
Phone	029 20681160
Email	enquiries@ldw.org.uk
Website	www.ldw.org.uk

Activities

Objects: A) THE RELIEF OF PERSONS WITH LEARNING DISABILITIES IN WALES, IN PARTICULAR THROUGH THE PROVISION OF SERVICES AND FACILITIES INCLUDING PARTICIPATION IN THE ARTS TO ENABLE THE SAID PERSONS TO ACHIEVE THEIR FULL POTENTIAL AS PART OF SOCIETY AND TO INCREASE THE CHOICES OPEN TO PEOPLE WITH LEARNING DISABILITIES AND THE CONTROL THEY HAVE OVER THEIR OWN LIVES;B) THE ADVANCEMENT OF EDUCATION AMONGST THE PUBLIC, IN PARTICULAR BUT NOT EXCLUSIVELY AMONG VOLUNTARY ORGANISATIONS AND OTHER SERVICE PROVIDERS, THE CARERS AND FOR FAMILIES OF PEOPLE WITH LEARNING DISABILITIES AS TO THE NEEDS EXPERIENCES AND ASPIRATIONS AND WISHES OF PEOPLE WITH LEARNING DISABILITIES.

Activities: We work to strengthen;- the voice,rights and status of children,young people and adults with a learning disability- the ability of parents, carers and families to make a positive contribution- promote a range

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of person centred services for children and adults - ensure LDW sets a good example in the way it is runThrough our services we provide direct support to children and adults.

Classification

- **How:** Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Disability
- **Who:** Children/young People, People With Disabilities, Other Charities Or Voluntary Bodies, Other Defined Groups

Geography

- **Area of benefit:** WALES
- Throughout Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£941,670	£974,063	£660,849	17
2024-03-31	£961,124	£999,294	£693,240	19
2023-03-31	£1,897,165	£1,796,305	£731,410	17
2022-03-31	£2,778,917	£2,661,903	£630,550	15
2021-03-31	£1,865,590	£2,139,254	£513,536	20

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Trustees

Name	Role	Appointed
Tracy Hammond	Chair	2024-04-23
Angharad Williams		2023-01-10
Claire Higgins		2023-01-10
Georgia Miggins		2024-10-22
James Tyler		2024-10-22
Jonathan Griffiths		2024-10-22
Karen Adele Rose-Morgan		2024-10-22
Lynne Whistance		2024-10-22
Nadine Honeybone		2024-10-22
Ramona Murray		2023-11-08
Rhian Jones		2023-01-10
Richard Cox		2023-11-08
STEPHEN COX		2023-11-08

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LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

England & Wales - Charity number 1062858

Accounts

Company registration number: 02326324

Charity registration number: 1062858

Learning Disability Wales - Anabledd Dysgu Cymru

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

HSJ Audit Limited
Statutory Auditor
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Learning Disability Wales - Anabledd Dysgu Cymru

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Learning Disability Wales - Anabledd Dysgu Cymru

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

Governing document

The charity is controlled by its Memorandum and Articles of Association and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees of Learning Disability Wales (LDW) meet at least 4 times per year and set the strategic direction for the organisation, and oversee the activities, in line with the business and operational plans.

Learning Disability Wales is a membership organisation and:

- a charity and not-for-profit company
- a membership organisation that works with its members and partners towards our mission to make Wales the best country in the world for people with a learning disability to live, learn and work.

The activities of the charity are guided by the objects set out in the Memorandum of Association. These are:

- ‘The relief of persons with learning disabilities in Wales, in particular through the provision of services and facilities including participation in the arts to enable the said persons to achieve their full potential as part of society and to increase the choices open to people with learning disabilities and the control they have over their own lives;’
- 'The advancement of education amongst the public, in particular but not exclusively amongst voluntary organisations and other service providers, carers and for families of people with learning disabilities as to the needs, experiences and aspirations and wishes of people with learning disabilities.'

The initiatives that we have undertaken comply with and further our legal purposes and are set out in our Memorandum and Articles of Association and other governing documents.

Further details on our strategies for achieving our aims and objectives are provided in our internal working documents.

Trustees regard to the Charity

Public benefit

The trustees of Learning Disability Wales can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The most significant activities that we undertook during the year that demonstrate public benefit are set out below.

Other beneficiaries

Our goals deliver public benefit for several audiences concerned with supporting people with a learning disability: their parents and carers, organisations and individuals in our membership, the many professionals and individuals in Wales and beyond who visit our website, read our publications, who attend our training, participate in our networks, participate in our projects and the organisations that we partner with and the government agencies who are influenced by our advice. We have 2471 supporters and 95 members eligible for nominating board members and voting at our AGM.

Our Mission

We want Wales to be the best country in the world for people with a learning disability to live, learn, love and work.

Our Values

Our values are based on a belief that we are all born with equal rights We believe that as a child, young person, or adult with a learning disability you have a right to:

- Be valued and respected.
- Have a meaningful life.
- Be able to learn, develop and have access to meaningful education and training throughout life.
- Be seen, heard, included, and have a voice.
- Be in control of your life.
- Have friendships, relationships, and a social life.
- Work
- Be a contributing citizen.

These values are underpinned by the UN Convention and Declaration on the Rights of the Child and the UN Convention on the Rights of Persons with Disabilities.

Our Aims

Our aims support our vision of Wales becoming the best country in the world for people with a learning disability to live, learn, love and work:

- An inclusive education system that people with a learning disability feel part of.
- A workforce that includes people with a learning disability.
- A society that includes, values and respects people with a learning disability.
- Laws, policy, and practice that are co-produced by people with a learning disability.

People with a learning disability have a voice and contribute to issues that affect them.

Achievements and performance

Below is a list of our projects this year:

- 21st Century People: 6-year Welsh Government funded project from April 2019
- Influencing and Informing Engage to Change: A legacy project to ensure that key findings and recommendations support previous work from project.
- Gig Buddies Cymru including project overall, South Wales and North Wales

- Easy Read Wales: Self-funding project
- Overarching to our work is to ensure that Learning Disability Wales sets a good example in the way that it is run. We also report on key activities under this goal.

In November 2019 we launched our 5-year Strategy 'We want Wales to be the best country in the world for people with a learning disability to live, learn and work'. We have extended this to March 2025 due to the pandemic.

Information about Learning Disability Wales and our projects can be found on our website: www.ldw.org.uk.

The highlights of our work for each project April 2024 to March 2025 were as follows:

21st Century People

Parents with a learning disability

- We continued to support the Vale People First parents' group to meet, share their experiences and provide peer support to one another.
- We published an article in the Children in Wales magazine about the challenges faced by parents with a learning disability.
- Our Policy and Communications Manager attended a webinar on babies of parents with a learning disability in care proceedings and an event on enhancing the mental health and well-being of babies, children and young people.
- We attended the Children in Wales Parents Connect Wales professional forum to share the views of parents with a learning disability.
- We continued to attend Cafcass Cymru Advisory Group meetings to raise awareness of the needs of parents with a learning disability.

Welsh Youth Parliament

- We were successful in applying to be a Welsh Youth Parliament partner organisation for the third time.
- We ran a recruitment campaign to find 1 young person with a learning disability and/or autism to represent Learning Disability Wales.
- We facilitated a panel of young disabled people to go through the applications and make their selection.
- We supported Tammi to attend the first residential meeting in Cardiff Bay and give her first speech in the Senedd about inclusive access to sport.

Accessible information

We provided 9 courses on making information easy to read and understand for delegates across statutory and voluntary sectors. Policy and people

In our role as co-secretaries of the Cross-Party Group on Learning Disability, we organised and facilitated 4 meetings. Topics covered included: the Stolen Lives Homes Not Hospitals campaign, the accessibility of the General Election, the cashless society campaign and supported employment.

Annual health checks

We met with the Welsh Ambulance Service who manage the NHS 111 Wales website to ask again for the easy read GP resources to be added to the site along with links to all the easy read information on screening.

Reducing restrictive practice

- Our Policy and Communications Manager attended meetings of the Protecting Rights Eliminating Restraint Group and the Community of Practice for Behaviours of Concern.
- We also supported the Stolen Lives campaign including the Homes Not Hospitals protest outside the Senedd on 17 April 2024 and the debate in the Senedd on 4 December.
- Dawn from the Stolen Lives campaign spoke at the Cross-Party Group on Learning Disability meeting in June.
- We became a member of the Homes Not Hospitals sub-group of the Learning Disability Ministerial Advisory Group.
- We worked with Swansea Bay University Health Board to facilitate consultation events with people with a learning disability on the development of new e-learning and accessible videos on restrictive practices and positive behavioural support.

Commissioning Practice

- We worked with Cymorth Cymru and the National Commissioning Board to gather views on the effectiveness and use of the Guidance: Commissioning accommodation and support for a good life for people with a learning disability. We carried out an online survey and gathered feedback from an in person consultation session of people with a learning disability facilitated by All Wales People First.
- We shared the findings from this work with the Learning Disability Ministerial Advisory Group.
- We ran 2 in-person workshops and 1 online event to review the findings from the survey and examine further views and areas for improvement. These events were attended by 30 people in North Wales, 41 in South Wales and 44 to the online event. We presented our findings to the Learning Disability Ministerial Advisory Group and gained feedback on recommendations.

Annual Conference

The biggest event of the year was our Annual Conference, held in Llandudno Junction and Newport on 6 and 13 November 2024. 71 people attended in North Wales and 127 in South Wales. The theme of the conference was what people with a learning disability do and the choice and control they have.

Most of the presentations, drama and workshops were delivered or co-delivered by people with a learning disability and covered topics such as coproducing day services, night life, choosing where to live and employment.

99% of our delegates rated the event as Very Good – Good.

Stay Up Late

We undertook a consultation exercise across the counties in Wales where we have a GIg Buddy project to find out what people’s social lives look like, whether they have friends, are socially isolated or lonely. We produced a research report called It's not that we want a Gig Buddy, We NEED a Gig Buddy.” Gig Buddies Cymru Engagement Report. Nov 2024.

Engage to Change- Influencing and Informing

Legacy – employment support mapping

The final year of the project and a chance to look at legacy.

The employment mapping has brought together key information on the various support services and employment opportunities available, creating a comprehensive resource for individuals, families, and employers. The webpage was translated to Welsh and published via social media on 24th March Are you looking for support to get a job? - Engage to Change

Legacy – ReAct+ pilot

As a result of work with WG, a ReAct+ pilot has been developed and started in March 2025. It is being delivered by Working Wales and ELITE and will support young adults employed by NCMH who are losing their jobs to transition to new jobs.

Legacy – Jobs Growth Wales+

Supported employment/job coach support has become mainstreamed within this programme with Agoriad and ELITE providing this support. Welsh Government statistics published on 27 June 2024 indicate that 24% of programme starts were by disabled learners and/or those with a learning difficulty in the 2023-24 financial year. 58% of disabled learners and/or those with a learning difficulty had a positive outcome, up from 53% the previous year.

Legacy - Communities for Work+

Communities for Work+ (CfW+) is a community-based employability programme that focuses on providing intensive, one-to-one mentoring support to participants who have complex barriers to employment. Our work with WG has helped to ensure this includes disabled people and individuals who experience barriers that may impact on the accessibility of work. Recent reports from WG indicate that for 2024-25 so far, 998 (12%) disabled participants have engaged in the programme. In terms of job outcomes, 344 (8%) have been achieved by disabled participants. There has been a small increase in the percentage of disabled participants accessing employment over the past few months and WG expect to see a continued increase in line with the programme focus.

Legacy – Employability Support Programme

From 2027 Jobs Growth Wales+, ReAct+ and Communities for Work + will be replaced by the new Employability Support Programme. The detail has not been shared due to potential implications if delivery goes to procurement. However, as stated by the First Minister in FMQs, learning from and the legacy of Engage to Change is being taken forward and this new programme will include supported employment/job coach support. WG are holding 4 events across Wales about the new programme from April onwards

Legacy – supported shared apprenticeships

ELITE and Agoriad continue to facilitate supported shared apprenticeships. During 2023-24 support was provided for up to 50 supported shared apprenticeships across all regions. Medr have confirmed: there is currently a waiting list for supported employment as the demand is greater than the budget, Medr will be looking to expand this next year and will be holding workshops over the coming months with providers to discuss taking this forward. The Employer Incentive Scheme which encourages employers to recruit disabled people with a payment of £2,000 also continues.

Legacy – supported internships

Supported internships are delivered by all FE colleges in Wales as Pathway 4 of the ILS curriculum funded by Welsh Government. Some colleges are delivering more than one programme. Although we continued to advocate for job coach support to be provided by specialist supported employment agencies, a number of colleges have now moved away from having a contract with a supported employment agency to deliver the supported employment/job coach support element of the internship, saying it has become too expensive. As we were unable to influence this any further our project manager worked with Colegau Cymru to encourage colleges to undertake the Supported Internship Quality Framework (SIQAF) and for their staff to achieve the accredited supported employment qualification. 5 colleges are currently piloting the SIQAF and colleges whose staff provide job coach support are undertaking the training delivered by either ELITE or B.A.S.E. Our project manager was also instrumental in Colegau Cymru P4 Supported Internships Working Group revisiting the ILS curriculum and the Quality Standards and Guidance developed by the Group as it had become apparent that some colleges were interpreting delivery of supported internships differently than described.

There is ongoing promotion of the Supported Shared Apprenticeship opportunities as a natural progression pathway for the Supported Interns to continue with their career development, but this is only possible for learners who can achieve a Level 2.

At the request of the Medr lead for supported internships, the project manager was interviewed by Estyn who are conducting a thematic review of the ILS curriculum. Their report will be published in the next few weeks.

Gig Buddies Cymru

Gig Buddies Cymru/Ffrindiau Gig Cymru is an innovative friendship project that matches people with a learning disability and/or autism with a volunteer without learning disabilities from their local community. They become paired buddies to engage in activities of their choice by mutually planning and pursuing the social life they desire.

- We now have 1,233 followers on Instagram and 3.1k on Facebook.
- We received coverage in Golwg360 magazine and BBC 6 Music which attracted more volunteers.
- Our buddies appeared on TV talking about the problems of a cashless society and transport problems in North Wales.
- Our volunteers are receiving Tempo Time Credits that gives them free opportunities for tickets in their community.
- We produce all our information for buddies in easy read. Our buddy Mark does an audio version of our newsletter.

Vale of Glamorgan, Rhondda Cynon Taff, Merthyr and Bridgend

In October, due to lack of funding, we needed to pause our work in these counties. We continued to support the existing pairs.

Cardiff

The project in Cardiff was funded by Shared Prosperity Fund.

- This year we recruited 22 new volunteers and made 14 GIg Buddy matches. We now have 49 Gig Buddy pairs in Cardiff.
- We accepted new people with a learning disability onto the project and created profiles for them.
- Our buddies are at the forefront of the project and have done talks such as to Social Care Wales staff and run stalls at events such as Swn Festival and Welsh Music Prize.

- We held 3 ‘speed mates’ events where we brought 35 participants and volunteers together resulting in natural matches.
- Our buddies enjoyed our 20 social events such as a wrestling show, nightclub, indoor crazy golf, live music, Pride Cymru Parade and karaoke.
- Some buddies are in an inclusive band, Bwthyn Sonig Collective. They performed at the Eisteddfod and an inclusive club night at Wales Millennium Centre.

Swansea and Neath Port Talbot

We were successful in our funding bid to West Glamorgan Regional Integration Fund to set up Gig Buddies project in Swansea and Neath Port Talbot from July 2024 to March 2026. We:

- Accepted referrals from 36 new participants. We recruited 5 volunteers and made 2 matches. We held drop-in sessions for people interested in joining.
- Held launch events in Port Talbot with a fun music and games evening where 50 people attended, including families. In Swansea we held it in a nightclub with 4 live bands, the public were also there and 100 attended.
- Held 8 social events including food, a tour of Swansea Arena, cinema, sports, having a go at a radio station, Christmas tree party, adult panto, musical show. New buddies have been involved in planning their own social events.
- We have networked with organisations, charities, arts, music and sport to build relationships. We held stalls at several events including volunteer fayres, university, African fashion show, family fun day, and music events Retro Fest and Shunk Fest.

Gig Buddies Cymru - North Wales

- We recruited 10 volunteers and matched 12 pairs. As well as our waiting list, we had referrals from 11 people with a learning disability who wanted to join the project.
- To raise awareness and recruit volunteers our buddies fronted our stalls at Focus Festival in Wrexham, Flint/Denbighshire Agricultural Show, Plum fest and Caernarfon Food Festival. We made a presentation to a large employer that resulted in 2 volunteers.
- Our buddies plan their own social events. There are 2 groups for NW Wales and NE Wales. Buddies enjoyed 8 Social events including food and drinks in Chester, food and pool in pubs in Bangor, inclusive club night, pub in Denbigh
- Our buddies have appeared on TV including BBC Radio Cymru talking about their experiences and an ITV piece on travel issues.
- We networked and built relationships in the communities such as PIWs (accessibility), person centred planning, county voluntary councils, Police Commissioner and organisations representing global majorities.

Easy Read Wales

- We produced 171 documents for 55 clients.
- Our income was just under £165,000
- We produced a free Easy Read guide to voting in the UK General Election
- We made a free guide to support people to Ask for Easy Read information.
- We offered to produce free Easy Read information for 2 charities.
- We held a workshop with V21 to get feedback on Easy Read and Easy Read videos.

- We made 6 easy read taster session videos with support from the events team, to replace the live taster sessions we previously delivered. This offers free, basic Easy Read training to anyone who wants it. We filmed people with a learning disability giving feedback about Easy Read and why accessible information is important to them. The videos will be launched with our new website in 2025.
- We worked with Savage and Gray to build a new Easy Read website, to share our free resources and advertise our service more widely. The website will be launched in 2025. We have spent a lot of time planning and writing content for the new site. We have also updated our logo.
- We worked with Sex Ed Co and Public Health Wales to create Easy Read versions of the Sexual Health Collection Kit, for at home STI testing. This involved working with 2 groups of people with learning disabilities to get their input and feedback.
- We sent out 2 Easy Read Wales newsletters, offering discounts to attract more clients.
- We finalised our free, writing Welsh Easy Read guidelines, working with our translators, people with a learning disability and the Welsh language commissioner. We will launch the new guide alongside our new website. Our next step will then be to gather feedback and input from Welsh speaking people with a learning disability.
- We joined an Easy Read International Community of Practice and UK Easy Read Standards Group to agree on Easy Read standards, create guides and improve the quality of Easy Read in the UK and across the world.
- We were expert panellists on a UK Government Accessible Communications Webinar, to give advice to Government staff around providing accessible debt information.
- We set up an LDW AI working group – to discuss issues around AI, the challenges it presents the service, and to explore how we use it within the organisation, and how we can benefit from AI. We also did training on using AI to produce easy read information and met with Photosymbols and Welsh Government to learn more about how they're using AI to improve accessible information.
- We updated our Easy Read definitions dictionary over the course of the year, and re-formatted it to make it a useful, interactive tool for our new website which will also support SEO.

Training and events (non-project)

We ran 2 further training sessions on accessible communications for a housing association and a self-advocacy organisation.

Member and Supporter database

We introduced a new customer relationship management system to manage staff and volunteer records, membership applications, membership records and supporter records. The database is linked to our mailing system to provide a targeted means of communication with various sectors and categories of contacts.

Relevant staff have been trained to make effective use of the new system.

Various automations have been incorporated to increase efficiency and accuracy of record handling.

New systems are in place to ensure ongoing maintenance and quality checking of the system and data held.

Financial procedures introduced in this year

No new procedures introduced in this year.

Trustees' Report

Financial review

During the current financial year, LDW posted a deficit of £32,393 consisting of an unrestricted deficit after transfers of £32,393 and a restricted deficit of £nil.

The unrestricted deficit reduced our unrestricted reserves to £660,849. Of this, £nil is represented by tangible assets and a further £33,267 has been designated for specific purposes, leaving £627,582 as the free reserves of the charity.

Reserves Policy

Our governing documents specify that "Any surplus of the Company shall be applied as follows, in such proportion and in such manner as may be decided upon by the members in General Meeting:

- to creating a general reserve for the continuation and development of the Company.
- to making payments for charitable purposes in furtherance of the objects of the Company".

This policy demonstrates that our funds are being appropriately managed, and that Trustees are committed to maintaining financial stability and a means for Learning Disability Wales to continue to meet our charitable purposes and liabilities should the need arise.

Definition of reserves

Reserves are part of our 'unrestricted income' that, following on from designated reserves (money set aside), is freely available to spend on our charitable purpose.

Why does LDW need reserves?

LDW may need to use reserves for the following reasons:

- To fund activities during the periods when there is uncertainty about the extent of statutory funding e.g., Welsh Government.
- To ensure the continuation of projects when funding from other sources ends and alternative sources of funding are sought.
- To enable LDW to proceed with new ventures and opportunities, even though some funding may be available from other sources eventually.
- To fund unexpected expenditure that may arise. This is particularly important given the unknown consequences of Covid-19.
- To provide reasonable sums to meet our payments and commitment for redundancies and creditors that may arise through a service contract.

Our required level of reserves

Our level of free reserves will be sufficient to cover our current liabilities and an allowance to develop new and existing projects.

Our ongoing current liabilities are reported within the income and expenditure report presented to each Finance subgroup meeting and subsequently to the Board of Trustees.

When considering the appropriate level of reserves, trustees consider the following factors:

- Current and emerging risks (as detailed in our operational risk register)
- Patterns of expenditure and timing of cash flow
- Current strategic plans and what financial commitments are in place.

- Current liabilities e.g., leases
- Redundancy costs

Current level of reserves

Unrestricted funds stand at £660,849 at 31 March 2025. However, of this £nil is represented by tangible assets and a further £33,236 has been designated for specific purposes, leaving £627,612 as the free reserves of the charity. The trustees' current aim is to have reserves amounting to £449,000, and the actual free reserves are therefore higher than the desired levels.

What steps will we take to maintain our reserves at the level set?

Trustees are pleased we have maintained a good level of free reserves to cover our legal responsibilities, running costs and if possible, allow us to develop new and existing projects. There is a sense of stabilisation within the organisation which is evidenced in a good audit report.

We will continue to:

- closely monitor income and expenditure.
- actively seek alternative sources of income.
- receive reports to demonstrate we are maintaining our reserves at the level set.
- consider business development post to support with grant applications

Monitoring and review

Trustees will review the level of reserves annually to ensure the sums available continue to meet our future commitments. This will be carried out by the Finance Sub-Group with recommendations made to the Board of Trustees.

Trustees will report on our reserves in our Audited accounts; in line with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the legal requirements of the Charities (Accounts and Regulations) Act.

Risks

We recognise that the Charity Commission has concerns about charitable organisations that rely heavily or predominantly upon a single source of funding. In our case the main source of funding has been the Sustainable Social Services Grant from Welsh Government.

We work to reduce this risk by seeking sustainable funding opportunities that diversify our sources of income. This includes:

- Organising and delivering a substantial training programme
- Developing our Easy Read translation and design service
- Identifying and undertaking projects that further our mission and contribute to our running costs.
- Ensuring that all projects we undertake in the future have full cost recovery drawn in and support the core activity of LDW.
- Creating a new Charity to run the Gig Buddies project- 3-year transition plan in place
- Supporting our new Business Development manager and Networking and Fundraising manager to develop our networks, diversify our income and transitioning of Gig Buddies Cymru.

We are also:

- Monitoring our income and expenditure to ensure we work to budget.
- Seeking to increase a reserve fund in line with the Charity's reserve policy.

For the coming year we regard our main risks to be:

- A reduction in grant and project funding that would impact on staff working hours, service delivery and possible redundancies. This could be mitigated by a recommendation made by the Finance and HR Sub-group that may include supplementing the shortfall in grant with income generated from project activity, easy read service and increase in training activity or reserves as necessary.
- Loss of key staff that would impact and disrupt operational functioning and expertise within the team. Will be mitigated by a process of succession planning and responsive and efficient recruitment processes.
- A failure in partner performance that would risk failure to meet project requirements and loss of reputation. Will be mitigated by an initial formal agreement being made between all partners that will include robust quality management arrangements.
- The uncertainty caused by funding cuts and the current financial climate.

Investment policy

The charity currently holds no long-term investments. It is the charity's policy to invest its short-term surplus funds in bank deposit accounts, affording ready access and minimum risk.

Grant-making

The charity provides grants to various institutions in accordance with the terms and conditions of the incoming resources received.

Principal funding sources

The nature of the work undertaken by Learning Disability Wales means that there will be a substantial reliance upon central government funding from the Welsh Government. Work has continued to diversify and draw in new streams of income in a manner consistent with our organisational aims.

Our projects are chiefly funded by Welsh Government. The detailed analysis of income and expenditure by service area that is given on the following pages confirms this narrative and demonstrates that expenditure has supported the key objectives of the charity.

Future developments

In the coming year it will be necessary to continue to monitor income and expenditure very carefully and to continue to seek alternative sources of income.

We have been successful in being awarded:

Continuation of Sustainable Social Services Third Sector Grant from the Welsh Government and a commitment to funding for 6 years in total.

- Extended funding for the Engage to Change project to work on legacy but not delivery.
- Continuation of funding for North and South Wales Gig Buddies

Learning Disability Wales - Anabledd Dysgu Cymru

Trustees' Report

Structure, governance, and management

We are governed by our Board of Trustees, responsible for the management of Learning Disability Wales and sets the strategic direction. Trustees delegate the day-to-day running of Learning Disability Wales to its paid staff team, led by the Chief Executive Officer.

During the year trustees participate in Board of Trustee meetings, Finance and/or Human Resources sub-groups and other working group meetings.

The distinction between the responsibility of paid staff and trustees is laid out in the schedule of delegated authority that trustees review annually.

Trustees delegate financial responsibility to the Finance subgroup and employment responsibility to the Human Resources sub-group. These subgroups make sure we are compliant with relevant legislative financial and employment requirements and keep the board of trustees fully informed.

In this reporting period:

- The Board of Trustees met 4 times
- We held our AGM on 22 October 2024 hybrid.
- We recruited new trustees at our AGM
- The Finance subgroup met 6 times.
- The Human Resources subgroup did not meet but reviewed policy and practice remotely.
- Our Reserves policy, Schedule of Delegated Authority and Operational Risk Assessment were reviewed, updated and approved by trustees.
- Annual returns were submitted on time to the Charity Commission and Companies House

Recruitment and appointment of new trustees

Trustees are elected by members at our Annual General Meeting. Trustees serve for three years (this can be renewed).

The Board of Trustees is made up of 14 trustees (the majority representing our membership) and up to four advisors. The Board of Trustees has powers to co-opt to vacant seats, appoint honorary officers and appoint non-voting advisers whose recommended term of office is two years.

Induction and training of new trustees

All trustees receive a comprehensive Trustee Handbook.

Newly appointed trustees take part in an induction session to brief them on the organisation’s work and their responsibilities regarding governance.

Election of Honorary Officers

Chair:

Stephen Cox

Tracy Hammond appointed 23 April 2024

Treasurer:

Stephen Cox appointed as interim Treasurer on 2 September 2024

Claire Higgins appointed on 30 January 2025

Staff and remuneration

The CEO is accountable to the Board of Trustees for the effectiveness and performance of the staff team to deliver the organisation's operational plan. Trustees receive regular reports on organisational performance against objectives and targets set.

LDW has 25 employees and its own salary scale. Cost of living awards are reviewed annually by the Board of Trustees, considering affordability, general economic factors e.g., inflation, overall pay settlements in the UK economy and in relevant sectors, changes in average earnings, etc. All employees are enrolled into the organisation's group pension scheme.

Learning Disability Wales - Anabledd Dysgu Cymru

Trustees' Report

Reference and Administrative Details

Registered charity name	Learning Disability Wales- Anabledd Dysgu Cymru
Charity registration number	1062858
Company registration number	02326324
Registered office	41, Lambourne Crescent, Cardiff Business Park, Llanishen, Cardiff, CF14 5GG
Trustees	Tracy Hammond (Chair) Stephen Cox Sana Tabassum Shaikh Richard Cox Ramona Murray Claire Higgins Rhian Jones Angharad Williams Lynne Whistance – appointed 22/10/24 James Tyler – appointed 22/10/24 Georgia Miggins – appointed 22/10/24 Jonathan Griffiths – appointed 22/10/24 Nadine Honeybone – appointed 22/10/24 Adele Rose Gilmour – appointed 22/10/24 James Donaldson – resigned 13/5/24 Joseph Powell - term of office ended 22/10/24 Laura White - term of office ended 22/10/24 Alison Haberstraw - term of office ended 22/10/24 Albert Lewis - term of office ended 22/10/24
Company secretary	Zoe Richards
Key management personnel	Z Richards – Chief Executive Officer A Kenvyn - Engage to Change Project Manager J Moore – HR & Governance Manager K Warner – Innovation Manager S Rose - Events & Network Manager Z Tabeyeva - Finance Manager L Griffiths – Accessible Communications Manager

	S Williams - Policy and Communications Manager
	J Sangani – Networking and Fundraising Manager
	E Davison-Henery – Business Development Manager
Principal bankers	Barclays Bank PLC, 241 Cowbridge Road East, Canton, Cardiff, CF11 9TB
Solicitors	Passmores Solicitors, 21 Tynewydd Road, Barry, CF62 8HB
Auditors	HSJ Audit Limited, Severn House, Hazell Drive, Newport, NP10 8FY

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Learning Disability Wales - Anabledd Dysgu Cymru for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

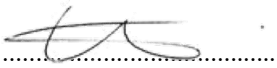
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

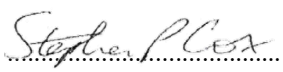
Trustees' Report

Disclosure of information to auditor
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 29 July 2025 and signed on its behalf by:



.....
C A Higgins
Trustee



.....
S P Cox
Trustee

Learning Disability Wales - Anabledd Dysgu Cymru

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

Opinion

We have audited the financial statements of Learning Disability Wales - Anabledd Dysgu Cymru (the 'charity') for the year ended 31 March 2025, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 15), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

Auditor responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework.

We communicated identified fraud risks throughout the engagement team and remained alert throughout the engagement process for any indications of fraud.

As required by the auditing standards, we identify and assess the risk of material misstatement of financial statements, whether due to fraud or error, in particular revenue recognition and management override of control. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of material misstatement and non-compliance with laws and regulations, including fraud, we designed procedures which included;

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable laws and regulations;
- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual account combinations;
- Assessing whether revenue has been accounted for in the correct period and the existence of revenue at the cut off date based on the adopted accounting policy for revenue.

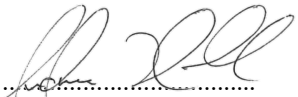
Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more than compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one result from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

A further description of our responsibilities is available on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Andrew Hill FCCA ACA AChA BFP (Senior Statutory Auditor)
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

30 July 2025

Learning Disability Wales - Anabledd Dysgu Cymru

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	400,087	894	400,981
Charitable activities	4	188,599	325,398	513,997
Investment income	5	26,692	-	26,692
Total income		615,378	326,292	941,670
Expenditure on:				
Charitable activities	6	(577,536)	(396,527)	(974,063)
Total expenditure		(577,536)	(396,527)	(974,063)
Net income/(expenditure)		37,842	(70,235)	(32,393)
Transfers between funds		(70,235)	70,235	-
Net movement in funds		(32,393)	-	(32,393)
Reconciliation of funds				
Total funds brought forward		693,242	-	693,242
Total funds carried forward	18	660,849	-	660,849

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	400,174	17,274	417,448
Charitable activities	4	190,359	339,322	529,681
Investment income	5	13,995	-	13,995
Total income		604,528	356,596	961,124
Expenditure on:				
Charitable activities	6	(636,816)	(362,478)	(999,294)
Total expenditure		(636,816)	(362,478)	(999,294)
Net expenditure		(32,288)	(5,882)	(38,170)
Net movement in funds		(32,288)	(5,882)	(38,170)
Reconciliation of funds				
Total funds brought forward		725,528	5,882	731,410
Total funds carried forward	18	693,240	-	693,240

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 18.

Learning Disability Wales - Anabledd Dysgu Cymru

(Registration number: 02326324)
Balance Sheet as at 31 March 2025

	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	7,952	-
Current assets			
Debtors	14	82,398	56,833
Cash at bank and in hand	15	605,937	724,352
		688,335	781,185
Creditors: Amounts falling due within one year	16	(35,438)	(87,945)
Net current assets		652,897	693,240
Net assets		660,849	693,240
Funds of the charity:			
Unrestricted income funds			
Unrestricted funds		660,849	693,240
Total funds	18	660,849	693,240

The financial statements on pages 21 to 40 were approved by the trustees, and authorised for issue on 29 July 2025 and signed on their behalf by:

.....
C A Higgins
Trustee

.....
S P Cox
Trustee

The notes on pages 24 to 40 form an integral part of these financial statements.

Learning Disability Wales - Anabledd Dysgu Cymru

Statement of Cash Flows for the Year Ended 31 March 2025

	Note	2025 £	2024 £
Cash flows from operating activities			
Net cash expenditure		(32,393)	(38,170)
Adjustments to cash flows from non-cash items			
Depreciation		858	642
Investment income	5	(26,692)	(13,995)
		(58,227)	(51,523)
Working capital adjustments			
(Increase)/decrease in debtors	14	(25,565)	17,656
Increase/(decrease) in creditors	16	15,245	(23,595)
Decrease in deferred income		(67,750)	(16,316)
Net cash flows from operating activities		(136,297)	(73,778)
Cash flows from investing activities			
Interest receivable and similar income	5	26,692	13,995
Purchase of tangible fixed assets	13	(8,810)	-
Net cash flows from investing activities		17,882	13,995
Net decrease in cash and cash equivalents		(118,415)	(59,783)
Cash and cash equivalents at 1 April		724,352	784,135
Cash and cash equivalents at 31 March		605,937	724,352

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
41 Lambourne Crescent
Cardiff Business Park
Llanishen
Cardiff
CF14 5GG

These financial statements were authorised for issue by the trustees on 29 July 2025.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Basis of preparation
Learning Disability Wales - Anabledd Dysgu Cymru meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income and endowments
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

It is not the policy of the charity to show incoming resources net of expenditure.

Donations and legacies

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable

Core funding is recognised where there is entitlement, probable of receipt and the amount can be measured with sufficient reliability.

Deferred income

Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated facilities are included at market value.

Investment income

Investment income Investment income is recognised on a receivable basis.

Charitable activities

Incoming resources from charitable activities includes income under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Capital grants are recognised in full with depreciation being released over the estimated economic useful life of the asset.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure includes any VAT which can not be fully recovered and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Charitable activities

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

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are recognised where the trustees have agreed to pay the grant and the recipient has a reasonable expectation that they will receive a grant, provided they comply with the terms of the agreement. Grants offered subject to terms and conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support costs

Support costs include central functions and have been allocated to activity cost category on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

As a registered charity, the charity is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Tangible fixed assets

Individual fixed assets costing £2,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Depreciation and amortisation

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Asset class	Depreciation method and rate
Improvements to property	Over the life of the lease
Fixtures and fittings	50% straight line
Office equipment	50%, 33.3% or 25% straight line

Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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

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

Fund structure
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Leases

Pensions and other post retirement obligations
The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Donations and legacies;				
Donations from individuals	87	894	981	17,448
Grants, including capital grants;				
Welsh Government Grant	400,000	-	400,000	400,000
	400,087	894	400,981	417,448

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Conferences and training events	22,771	-	22,771	25,006
Consultancy and networking	165,828	-	165,828	165,353
Grants	-	325,398	325,398	339,322
	188,599	325,398	513,997	529,681

Grants	Total 2025 £	Total 2024 £
Big Lottery fund - Engage to Change	190,408	275,946
First Choice Grant - Gig Buddies	20,000	20,000
Flintshire Council	15,000	15,000
Cardiff Council	32,999	-
Swansea Bay University Health Board	53,286	3,970
WCVA	13,705	24,406
	325,398	339,322

5 Investment income

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Interest receivable and similar income;			
Interest receivable on bank deposits	26,692	26,692	13,995

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2025 £	Total 2024 £
Consultancy and networking		-	164,870	-	164,870	168,397
Grant funding of activities		-	-	92,585	92,585	177,060
Staff costs		-	379,851	303,942	683,793	619,131
Allocated support costs	7	858	25,724	-	26,582	28,346
Governance costs	7	-	6,233	-	6,233	6,360
		858	576,678	396,527	974,063	999,294

In addition to the expenditure analysed above, there are also governance costs of £6,232 (2024 - £6,360) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2025 £	Total 2024 £
Charitable activities	A & B	2,184	5,064	1,832	14,274	3,228	26,582	28,346

Basis of allocation

Reference	Method of allocation
A	25% of associated costs
B	12% of associated costs

Governance costs

	Unrestricted funds General £	Total 2025 £	Total 2024 £
Audit fees			
Audit of the financial statements	3,690	3,690	3,960
Trustees remuneration and expenses	264	264	262
Other governance costs	2,279	2,279	2,138
	6,233	6,233	6,360

8 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (31 March 2024 - £Nil).

Below are details of material grants made to institutions

Name of institution	Activity	2025 £	2024 £
Engage to Change Grant - Cardiff University	Grants	92,585	177,060

9 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2025 £	2024 £
Operating leases - other assets	22,700	22,700
Audit fees	3,690	3,960
Depreciation of fixed assets	858	642

10 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	594,250	538,754
Social security costs	46,874	41,740
Pension costs	42,669	38,637
	683,793	619,131

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2025 No	2024 No
Chief Executive Officer	1	1
Managers	9	7
Communication Officers	5	5
Co-ordinators	9	8
Administration	1	1
Cleaner	1	1
	26	23

The average number of full time equivalent employees during the year was 17 (2024: 15)

No employee received emoluments of more than £60,000 during the year.

The number of employees whose emoluments fell within the following bands was:

	2024 No
£60,001 - £70,000	1

The total employee benefits of the key management personnel of the charity were £272,282 (2024 - £328,448).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
Additions	8,810	8,810
At 31 March 2025	8,810	8,810
Depreciation		
Charge for the year	858	858
At 31 March 2025	858	858
Net book value		
At 31 March 2025	7,952	7,952

14 Debtors

	2025 £	2024 £
Trade debtors	48,080	40,457
Prepayments	20,666	16,376
Other debtors	13,652	-
	82,398	56,833

15 Cash and cash equivalents

	2025 £	2024 £
Cash on hand	211	471
Cash at bank	605,726	723,881
	605,937	724,352

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	8,955	3,917
VAT grant repayable	8,537	11,249
Other creditors	13,709	1,112
Accruals	4,170	3,850
Deferred income	67	67,817
	35,438	87,945

	2025	2024
	£	£
Deferred income at 1 April 2024	67,817	84,133
Resources deferred in the period	-	6,820
Amounts released from previous periods	(67,750)	(23,136)
Deferred income at year end	67	67,817

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2025	2024
	£	£
Land and buildings		
Within one year	18,916	22,700
Between one and five years	-	18,916
	18,916	41,616

18 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2025 £
Unrestricted funds					
General					
General Unrestricted Fund	670,958	615,378	(576,678)	(82,045)	627,613
Designated					
Fixed Asset Fund	-	-	(858)	8,810	7,952
Property Maintenance Fund	4,200	-	-	-	4,200
IT and Communications Fund	13,084	-	-	-	13,084
Working Togther with Parents Network	5,000	-	-	-	5,000
HR Salary Review	-	-	-	3,000	3,000
	22,284	-	(858)	11,810	33,236
Total unrestricted funds	693,242	615,378	(577,536)	(70,235)	660,849
Restricted funds					
Big Lottery Fund - Engage to change	-	190,408	(193,324)	2,916	-
Gig buddies	-	122,179	(174,339)	52,160	-
WCVA Volunteering Wales	-	13,705	(28,864)	15,159	-
	-	326,292	(396,527)	70,235	-
Total funds	693,242	941,670	(974,063)	-	660,849

Learning Disability Wales - Anabledd Dysgu Cymru

Notes to the Financial Statements for the Year Ended 31 March 2025

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Unrestricted Fund	702,603	604,528	(636,174)	670,957
Designated				
Fixed Asset Fund	642	-	(642)	-
Property Maintenance Fund	4,200	-	-	4,200
IT and Communications Fund	13,083	-	-	13,083
Working Togther with Parents Network	5,000	-	-	5,000
	22,925	-	(642)	22,283
Total unrestricted funds	725,528	604,528	(636,816)	693,240
Restricted funds				
Big Lottery Fund - Engage to change	-	275,946	(275,946)	-
Gig buddies	5,882	56,244	(62,126)	-
WCVA Volunteering Wales	-	24,406	(24,406)	-
	5,882	356,596	(362,478)	-
Total funds	731,410	961,124	(999,294)	693,240

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds:

Big Lottery Fund - Engage to Change - The project is being funded by The Big Lottery. This is a five-year project which started in June 2016, will work with 800 employers across Wales to help over a 1,000 young people with learning disability and/or autism to develop their employment skills through paid work placements lasting between 6-12 months. Learning Disability Wales are the lead partner. The other organisations are supported employment agencies ELITE and Agoriad, self advocacy organisation All Wales People First, and Cardiff University.

Gig Buddies - Befriending scheme matches people with a learning disability with volunteers who share the same interests, so they can go to gigs together.

WCVA Kickstart Scheme- Funding recieved to provide six month job placements for young perople.

Designated Funds:

Fixed asset fund - this represents the net book value of tangible fixed assets. Movement relates to the annual depreciation charge and the value of additions in the year.

Property maintenance fund - this is in existence to cover the potential maintenance on the leasehold property. The balance will be spent as and when the need requires and a contingency kept for the reinstatement clause on the property lease.

IT and communications fund - this is in existence to cover the potential replacement costs of IT and communications.

Working Together with Parents Network - this in existence to set aside expenditure to work towards a common vision and joint ways of working with parents with a learning disability.

19 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2025
	General	Designated	
	£	£	£
Tangible fixed assets	-	7,952	7,952
Current assets	663,050	25,285	688,335
Current liabilities	(35,438)	-	(35,438)
Total net assets	627,612	33,237	660,849

	Unrestricted funds		Total funds at 31 March 2024
	General	Designated	
	£	£	£
Current assets	758,902	22,283	781,185
Current liabilities	(87,945)	-	(87,945)
Total net assets	670,957	22,283	693,240

20 Analysis of net funds

	At 1 April 2024	Financing cash flows	At 31 March 2025
	£	£	£
Cash at bank and in hand	724,352	(118,415)	605,937
Net debt	724,352	(118,415)	605,937

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	784,135	(59,783)	724,352
Net debt	784,135	(59,783)	724,352

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

England & Wales - Charity number 1062858

Accounts

Company registration number: 02326324

Charity registration number: 1062858

Learning Disability Wales - Anabledd Dysgu Cymru

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

HSJ Audit Limited
Statutory Auditor
Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

Learning Disability Wales - Anabledd Dysgu Cymru

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Learning Disability Wales - Anabledd Dysgu Cymru

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements and auditors' report of the charitable company for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

Governing document

The charity is controlled by its Memorandum and Articles of Association and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees of Learning Disability Wales (LDW) meet at least 4 times per year and set the strategic direction for the organisation, and oversee the activities, in line with the business and operational plans.

Learning Disability Wales is a membership organisation and:

- a charity and not-for-profit company
- a membership organisation that works with its members and partners towards our mission to make Wales the best country in the world for people with a learning disability to live, learn and work.

The activities of the charity are guided by the objects set out in the Memorandum of Association. These are:

- ‘The relief of persons with learning disabilities in Wales, in particular through the provision of services and facilities including participation in the arts to enable the said persons to achieve their full potential as part of society and to increase the choices open to people with learning disabilities and the control they have over their own lives;’
- 'The advancement of education amongst the public, in particular but not exclusively amongst voluntary organisations and other service providers, carers and for families of people with learning disabilities as to the needs, experiences and aspirations and wishes of people with learning disabilities.'

The initiatives that we have undertaken comply with and further our legal purposes and are set out in our Memorandum and Articles of Association and other governing documents.

Further details on our strategies for achieving our aims and objectives are provided in our internal working documents.

Trustees regard to the Charity

Public benefit

The trustees of Learning Disability Wales can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The most significant activities that we undertook during the year that demonstrate public benefit are set out below.

Other beneficiaries

Our goals deliver public benefit for several audiences concerned with supporting people with a learning disability: their parents and carers, organisations and individuals in our membership, the many professionals and individuals in Wales and beyond who visit our website, read our publications, who attend our training, participate in our networks, participate in our projects and the organisations that we partner with and the government agencies who are influenced by our advice. Our membership comprises: Full 88 voting member organisations and over 1973 supporters.

Our Mission

We want Wales to be the best country in the world for people with a learning disability to live, learn, love and work.

Our Values

Our values are based on a belief that we are all born with equal rights We believe that as a child, young person, or adult with a learning disability you have a right to:

- Be valued and respected.
- Have a meaningful life.
- Be able to learn, develop and have access to meaningful education and training throughout life.
- Be seen, heard, included, and have a voice.
- Be in control of your life.
- Have friendships, relationships, and a social life.
- Work
- Be a contributing citizen.

These values are underpinned by the UN Convention and Declaration on the Rights of the Child and the UN Convention on the Rights of Persons with Disabilities.

Our Aims

Our aims support our vision of Wales becoming the best country in the world for people with a learning disability to live, learn and work:

- An inclusive education system that people with a learning disability feel part of.
- A workforce that includes people with a learning disability.
- A society that includes, values and respects people with a learning disability.
- Laws, policy, and practice that are co-produced by people with a learning disability.

People with a learning disability have a voice and contribute to issues that affect them.

Learning Disability Wales - Anabledd Dysgu Cymru

Trustees' Report

Achievements and performance

Below is a list of our projects this year:

- 21st Century People: 5-year Welsh Government funded project from April 2019
- Influencing and Informing Engage to Change: A legacy project to ensure that key findings and recommendations support previous work from project.
- Gig Buddies Cymru including project overall, South Wales and North Wales
- Easy Read Wales: Self-funding project
- Partner on a large UK Covid-19 research project: Coronavirus and People with Learning Disabilities Study UK
- Overarching to our work is to ensure that Learning Disability Wales sets a good example in the way that it is run. We also report on key activities under this goal.

In November 2019 we launched our 5-year Strategy 'We want Wales to be the best country in the world for people with a learning disability to live, learn and work'. We have extended this to March 2025 due to the pandemic.

Information about Learning Disability Wales and our projects can be found on our website: www.ldw.org.uk.

The highlights of our work for each project April 2023 to March 2024 were as follows:

21st Century People

Parents with a learning disability

We continued to support the Vale People First parents' group to meet, share their experiences and provide peer support to one another.

- We continued to support the Vale People First parents' group to meet, share their experiences and provide peer support to one another.
- We met with Welsh Government to advise on promoting the new "Guidance for social workers for families where the parent has a learning disability" and how to monitor its impact.
- We promoted the guidance on our website and social media channels and invited one of the researchers who developed the guidance to speak at a Cross Party Group meeting.
- We published an article on our website about the difference the right support can make to families where a parent has a learning disability.
- Our Policy and Communications Manager spoke at the Peri-natal Mental Health Community of Practice about some of the issues affecting parents with a learning disability.
- We joined the Children in Wales Parents Connect Wales project to share the views of parents with a learning disability.
- We continued to attend Cafcass Cymru Advisory Group meetings to raise awareness of the needs of parents with a learning disability.
- We included a workshop on talking about sex, sexual health and birth control at our Annual Conference.

Welsh Youth Parliament

We continued to support 2 disabled young people as Members of the Welsh Youth Parliament, including attending meetings both online and in person.

- We continued to support 2 disabled young people as Members of the Welsh Youth Parliament, including attending meetings both online and in person.
- We supported Georgia to give evidence in the Senedd to the Children, Young People and Education Committee on inclusive education.
- We supported Tegan to write a question on access to mental health support for disabled young people that she then asked the Minister in the Senedd. We also supported her to write a news article for our website on this issue.
- We helped Georgia to prepare a 90 second statement for the final Welsh Youth Parliament meeting in the Senedd on 40 years since the All Wales Strategy and why people with a learning disability or autism should not be locked away in hospitals.
- Our Policy and Communications Manager spoke at the launch of the Welsh Youth Parliament exhibition in the Senedd about our experience as a partner organisation.
- In our role as co-Secretaries of the Cross Party Group on Learning Disability, we organised and facilitated 4 meetings. Topics covered included: bus passes, guidance on supporting parents with a learning disability, reopening of day services since the pandemic, specialist post-16 education and accessible voting.
- Following the meetings, we produced easy read minutes and drafted letters from the Chair of the Cross Party Group to various public bodies asking for changes to be put in place as a result of our discussions.
- We gave evidence to the Senedd's Children, Young People and Education Committee on inclusive education and the challenges disabled children face in the current system.
- We responded to 12 consultations to ensure the rights of people with a learning disability are reflected in policies and legislation. We also contributed to evidence on the implementation of the UN Convention on the Rights of Disabled People in Wales.
- We represented the issues affecting people with a learning disability and their families through a wide range of networks including Disability Rights Taskforce working groups, Public Services Ombudsman stakeholder group, TSANA etc.
- We continued to facilitate the Learning Disability Policy Group and organised 4 meetings over the year covering a range of issues including: day services, bus passes, cashless society, post-16 education and cuts to services.
- We facilitate the LD Consortium with partners All Wales People First, All Wales Parents and Carers Forum, Cymorth Cymru, Downs Syndrome Association, MENCAP Cymru. We campaigned on several issues throughout the year.
- We continued to campaign for the easy read GP resources pack to be made available on the NHS 111 Wales website.
- The theme of our annual conference was health and included presentations on the importance of annual health checks.
- Our Policy and Communications Manager attended the Restraint Reduction Network annual conference to learn about the latest developments in reducing restrictive practice from around the world.
- We helped to plan and deliver a pilot webinar for professionals on reducing restrictive practice alongside Improvement Cymru and Social Care Wales.

- We attended 2 meetings of the Protecting Rights, Eliminating Restraint group to share expertise and best practice across the 4 UK nations.
- We continued to attend the All-Wales Challenging Behaviour Community of Practice meetings.
- We advised Public Health Wales on making accessible resources on positive behaviour support for parents with a learning disability.
- We met with Swansea Bay Health Board to discuss the production of videos and e-learning on positive behaviour support and reducing restrictive practice.

Accessible information

We provided 9 Easy Read taster sessions free of charge during the year to a total of 170 people across Wales. Those attending came from Local Authorities, Universities, NHS, and third sector organisations.

We ran 4 additional follow on Making Information Easy to Read and Understand online courses. 56 people attended these sessions from all sectors in Wales.

Policy and people

In our role as co-Secretaries of the Cross Party Group on Learning Disability, we organised and facilitated 4 meetings. Topics covered included: bus passes, guidance on supporting parents with a learning disability, reopening of day services since the pandemic, specialist post-16 education and accessible voting.

Annual health checks

We continued to campaign for the easy read GP resources pack to be made available on the NHS 111 Wales website.

Annual Conference

The biggest event of the year was our Annual Conference, held in Llandudno Junction and Newport on 8 and 15 November 2023. 74 people attended in North Wales and 130 in South Wales. The theme of the conference was health of people with a learning disability.

Most of the presentations, drama and workshops were delivered or co-delivered by people with a learning disability and covered topics such as Health Profiles, Annual Health Checks, menopause, sexual health, vaccines and reducing inappropriate psychotropic medication.

99% of our delegates rated the event as Very Good – Good.

Sight loss

We ran 3 learning sessions in partnership with RNIB Cymru, 2 online, one in person to raise awareness of sight loss in people with a learning disability and how to support people effectively.

Reducing restrictive practice

Our Policy and Communications Manager attended the Restraint Reduction Network annual conference to learn about the latest developments in reducing restrictive practice from around the world.

Social isolation and 'stay up late'

Connections Cymru network

Our network Connections Cymru brings people together to look at how we can tackle loneliness and isolation. After our network event about social prescribing in March 2023 we wrote and published an article What is social prescribing and how can it help people with a learning disability? - Learning Disability Wales (ldw.org.uk) In this year the topic of discussion was day services. The online event in March was attended by over 70 people. It had a variety of organisations and people with a learning disability talking about day services, good and bad experiences, choice and inclusion and what the future holds.

Stay Up Late

We developed relationships with organisations in several counties interested in exploring introducing Gig Buddies including Swansea, Ceredigion, Pembrokeshire, and Carmarthenshire. We found out views of people with a learning disability and stakeholders, in person and surveys, to find out find out what people with a learning disabilities friendships and social life looks like, what stops people 'staying up late' and their interest in having a gig buddy.

We developed relationships with organisations in several counties interested in exploring introducing Gig Buddies including Swansea, Ceredigion, Pembrokeshire, and Carmarthenshire. We found out views of people with a learning disability and stakeholders, in person and surveys, to find out find out what people with a learning disabilities friendships and social life looks like, what stops people 'staying up late' and their interest in having a gig buddy.

Engage to Change- Influencing and Informing

The initial Engage to Change project ended on 31st May 2023. The project delivered support for 7 years. During this time 1,075 young people were supported to increase their employment skills through the main project and 224 young people enrolled for a supported internship. Overall, the project achieved 41% of young people gaining paid employment.

The project introduced supported internships to Wales, setting up and funding 7 programmes. Now funded by Welsh Government they are delivered by colleges across Wales as Pathway 4 of the Independent Living Skills curriculum. There are now over 20 programmes being delivered.

Our work with WG resulted in job coach support becoming available for Jobs Growth Wales+ and supported and supported shared apprenticeships, both funded by WG. Apprenticeships also became more accessible.

Funding was secured from the National Lottery Community Fund for Learning Disability Wales and the National Center for Mental Health at Cardiff University to carry on working together. This started in June 2023 and ends on 30th November 2024.

Influencing and Informing Engage to Change is taking forward the legacy of the first project. We are continuing to work with other people to influence policy and practice.

We would like to see the development of a national job coaching strategy that would see job coach support available across Wales for people who could not get a job without it, including through all WG funded employment and skills programmes.

We would like to see job coaching recognised as a profession with all who provide it required to work to the National Occupational Standards for Supported Employment and job coaches being required to undertake training in supported employment.

We want people with learning disabilities, their families and people who work with them to be aware of the different pathways to employment and support that is available.

People we are working with include Welsh Government, Members of the Senedd, local authorities, health boards, colleges, regional partnerships, parents/carers, and people with learning disabilities.

We write articles, produce research and evaluation reports, videos, and infographics to inform people about what works and what is needed to support people to get paid employment. Our project social media is active in promoting our work and sharing information with the number of followers continuing to increase.

We have 9 reports about various aspects of the project that can be found on the research and evaluation page of the Engage to Change website. Our lead ambassador worked with NCMH (National Centre for Mental Health), our freelance communications officer, young people, and parents to produce several accessible videos to go alongside the research and evaluation reports.

We commissioned production of Pathway to Employment videos that feature the project lead ambassador, young people and employers who took part in the Engage to Change project. The videos are available on the project YouTube channel, the project, and Careers Wales websites.

Our lead ambassador produced his Top Tips for employment that were shared on our social media and website. Also blogs about the work that he had been doing.

We held an event about Engage to Change called ‘Sharing the results' at the Pierhead, Cardiff Bay. It was sponsored by Vaughan Gething who was Minister for Economy at that time. It was attended by106 people including Members of the Senedd and BBC Wales reporter Garry Owen. It was livestreamed and viewed 140 times. Hefin David MS spoke about his Transition to Employment report. Vaughan Gething attended for a while and had a discussion with our project manager.

BBC Wales Today featured Engage to Change on TV and online in November 2023. The Welsh version was broadcast on BBC Cymru Fyw. Our project manager was interviewed, as well as Agoriad CEO, Vaughan Gething and Hefin David MS. Also interviewed were young people from the project and their employers. Our project manager was then interviewed live on BBC Wales breakfast radio.

The following quarterly meetings were attended: WG Disabled Peoples Employment Working Group, Access to Work Regional Stakeholders Group, WG Young Persons Guarantee Stakeholder Group, WG Disability Rights Taskforce, Colegau Cymru P4 Working Group, North Wales Learning Disability Employment Strategy Steering Group, Ysbyty Glan Clwyd and Ysbyty Gwynedd supported internships steering groups.

Our project manager had regular meetings and communications with WG leads for: Employability and Skills, ReAct+, Communities for Work+, Jobs Growth Wales+, Flexible Skills, supported/supported shared apprenticeships, supported internships. Also, with DWP Partnership Manager.

We had several meetings with Hefin David MS, who interviewed our project manager to inform his Transition to Employment report. We had communications with Jayne Bryant MS and Eluned Morgan MS.

Our project manager helped to shape the North Wales Learning Disability Employment programme and the National Lottery Community Fund Sustainable Steps – green careers programme. This resulted in the inclusion of supported employment and job coach support in these programmes with job coaches being required to work to the National Occupational Standards and to undertake training in supported employment.

The Influencing and Informing team presented at 16 events this year to talk about what Engage to Change achieved, supported employment, what works and what is needed.

Learning Disability Wales - Anabledd Dysgu Cymru

Trustees' Report

Gig Buddies Cymru - the project overall

Our volunteers, participants and Gig Buddy pairs: Post covid, more people were ready to get out and socialise and make friends. In our 11 counties we recruited and trained 27 volunteers. They were carefully matched with participants, based on personality and interests. Sometimes we match people across county borders. Socialising in the community has included walking, eating out, wrestling, theatre shows, panto, gigs, sea swimming, sport, gardens, zoo, karaoke and cinema.

Overall, in North and South Wales we have 63 Gig Buddy pairs. Gig Buddies is in demand, and we have 70 participants waiting for a buddy or are on our waiting list.

We hold support sessions for participants and volunteers, they are part of What's App groups to share issues and information. We have signed up for Tempo Time Credits where this gives opportunities for volunteers (some of our participants are also volunteers) to receive 'rewards' in their community.

Amongst our matching Gig Buddy pairs there are inevitably some that end, for reasons of the volunteer's life circumstances change. Sometimes our matches do not work out and/or the participant or volunteer has specific wants.

Meet ups: We hosted an online Christmas party with 25 Gig Buddies from around the UK and Australia. We attended the Stay Up Late meet up in Brighton, where all UK Gig Buddies meet up to talk about how their projects are going and how we can be better.

Communications and social media Our social media content volunteer and participant did a great job on our social media channels. We now have 2,650 followers on Facebook, 1,500 on Twitter/X and 870 on Instagram. We produced an easy read guide for buddies 'things to do for free or cheaply'. We redesigned our volunteer leaflet. We restocked our merch – T shirts, badges and banners. We produced regular easy read communications including 4 newsletters. Our volunteer travel advisor produced audio versions of the newsletters.

Feedback and impact: Having a Gig Buddy friend has a huge impact on people's confidence, independence, self-esteem, motivation and skills including social skills. People are in control of their life, making decisions about what they want to do. It educates the public, where people are being seen, are part of and contribute to their communities. What people have said:

Participant: **"***Before joining Gig Buddies, going out alone at night was a nerve-wracking experience. It has helped reduce my anxiety, nervousness and made me feel safer because I now have a Buddy to share my experiences and time with."*

Volunteer*: Being a Gig Buddy doesn't feel like volunteering as it is already part of my social life, and it feels like I am with my mate.*

Supported living: *Many people have told me about the gigs they have been to with their buddy, friends they have made, and how they are proud to be part of something bigger. It brings joy to so many'.*

Social services: *Gig Buddies is a real community solution as it promotes 'normal' friendships in a way that is challenging for statutory services to achieve".*

Arts venue*: Everyone has the right to enjoy the arts and by working with Gigs Buddies Cymru, we are learning how to be as accessible as possible.*

Gig Buddies Cymru - South Wales

Cardiff, Vale of Glamorgan, Rhondda Cynon Taff, Merthyr and Bridgend.

Recruitment of volunteers and Gig Buddy pairs: This year we recruited 16 volunteers, and 10 Gig Buddy matches were made. We held 3 ‘speed mates’ evenings with our participants and new volunteers to see if natural friendships emerge. Our overall total in South Wales is 46 Gig Buddy pairs. We have 57 people with a learning disability waiting for a Gig Buddy or on our waiting list.

Social meet ups: We hold social events for all our Gig Buddies, whether matched or not. It is a chance for people to get together and socialize and natural friendships are made. People engage in choosing events. We marched in the Pride Cymru Parade with other people. We had a couple of karaoke nights in Cardiff. We had tickets given to us for the Welsh Music Prize where 13 Gig Buddies met celebrities, enjoyed complimentary drinks, and were interviewed for various podcasts and websites. Buddies enjoyed live performances in a nightclub in Cardiff where theatre group Kitsch n Sync and House of Deviant performed.

A Gig Buddies Cymru Band was set up with Ty Cerdd where people are getting together in Cardiff to play instruments and sing.

It is great to see that a lot of our participants now have their own friends and social life with other buddies. They now make their own plans to party in Cardiff including pubs, karaoke and local gigs.

Promoting Gig Buddies at events and networking. We build relationships with other organisations to raise awareness, ensure venues are welcoming and accessible and recruit volunteers. This year we did a talk with the help one of our participants to 70 Social Care Wales workers. We presented at an event about the Hynt scheme (discount/access at theatres) where we talked about the problem of cashless venues.

We held stalls at volunteer fayres in Barry and Bridgend. We attended First Choice Housing AGM and set up a fun ‘design your own T shirts’ stall with tenants. We held a stall at Sherman Theatre to attract volunteers. We attended the ‘Black Lives Matter’ event to network and attract more people from global majorities.

In October there was the Cardiff half marathon. We had 20 runners who raised £8,000 for us. Gig Buddies cheered them on, and we had a social meet up with everyone afterwards in Cardiff where 18 people came.

Gig Buddies Cymru - North Wales

Gwynedd, Anglesey, Conwy, Denbighshire, Flintshire and Wrexham.

The two new members of staff got to know existing participants and volunteers. The most effective method of recruitment is in person, especially where participants tell people about the project. From our events in the community, we have been visible, and our participants have a valued role in promoting the project.

Recruitment of volunteers and Gig Buddy pairs: This year we recruited 11 volunteers, and 9 Gig Buddy matches were made. Our overall total in North Wales is 17 Gig Buddy pairs. 13 participants are waiting for a buddy or are on our waiting list.

We created ‘Buddy Peers’. While people are waiting for a Gig Buddy we have helped develop friendships with other buddies in the same area.

Social meet ups: Natural friendships are made, and people get to know each other and have fun. We have created a group of 3 participants where we support them to plan their own social events. We held two social events in pubs in Denbigh, one in Bangor and one in Flintshire. One of the challenges in North Wales is public transport, particularly in rural areas and stops early in the evenings. Our participant Mark is our volunteer travel advisor and helps people with travel arrangements.

Promoting Gig Buddies at events and networking: We had a busy year in the community, with the help of our Gig Buddy participants and volunteers. We a stall on at Focus Festival in Wrexham to raise awareness and recruit volunteers. We had stalls at county voluntary fairs. We had a stall at Philfest music festival on Anglesey resulting in 4 volunteer sign ups. We held a stall at the Flint/Denbighshire Agricultural Show resulting in 3 volunteer sign ups. We had a stall in St Asaph for mental health nurses in October. We developed good relationships with organisations representing global majorities, took part in person centred planning network meetings, worked with Wrexham well-being hub, Outside Lives and PIWS (an organization and directory in Anglesey and beyond helping people to participate in accessible places).

Easy Read Wales

Our Easy Read service produces easy read information for people with a learning disability, and those who support them, on behalf of a wide range of organisations:

- We produced 137 documents for 48 clients.
- We launched our first free easy read resources about menopause which were very well received.
- Staff training: Writing for the Web and Driving Traffic To Your Website, Cultural Competencies Awareness Training, Webinar: Autism Masking, Webinar: Social Model Of Disability, Learning Disability Awareness Training, Co-Producing With People With Learning Disabilities Training, RNIB Visual Awareness and Learning Disabilities Training, Webinar: Learning Disabilities and Menopause, The 7 Rules of Newsletters Training.
- We delivered a workshop at the LDW North and South Wales Annual Conferences in partnership with PHW about the Vaccination Information Project.
- We produced an easy read video about vaccination
- We updated our writing Easy Read Welsh guidelines, in consultation with our translators, people with a learning disability, and the Welsh Language Commissioner
- We delivered 9 free taster sessions
- We have created a LinkedIn Profile, Google Business Profile and increased our social media following.
- We launched an Easy Read Wales newsletter

Covid research project

Worked with project partners in Wales to plan and deliver an event in Cardiff highlighting the findings of the fourth wave of the study and celebrating 40 years since the All Wales Strategy,

- Worked with project partners in Wales to plan and deliver an event in Cardiff highlighting the findings of the fourth wave of the study and celebrating 40 years since the All Wales Strategy,

Training and events (non project)

We ran 12 training sessions on accessible communications from taster to advanced level, online and in-person. Clients included local authorities, health service, further and higher education and the third sector.

Financial procedures introduced in this year

No new procedures introduced in this year.

Financial review

During the current financial year, LDW posted a deficit of £38,170 consisting of an unrestricted deficit after transfers of £32,288 and a restricted deficit of £5,882.

The unrestricted deficit reduced our unrestricted reserves to £693,240. Of this, £NIL is represented by tangible assets and a further £22,283 has been designated for specific purposes, leaving £670,957 as the free reserves of the charity.

Reserves Policy

Our governing documents specify that "Any surplus of the Company shall be applied as follows, in such proportion and in such manner as may be decided upon by the members in General Meeting:

a. to creating a general reserve for the continuation and development of the Company.

b. to making payments for charitable purposes in furtherance of the objects of the Company".

This policy demonstrates that our funds are being appropriately managed, and that Trustees are committed to maintaining financial stability and a means for Learning Disability Wales to continue to meet our charitable purposes and liabilities should the need arise.

Definition of reserves

Reserves are part of our 'unrestricted income' that, following on from designated reserves (money set aside), is freely available to spend on our charitable purpose.

Why does LDW need reserves?

LDW may need to use reserves for the following reasons:

- To fund activities during the periods when there is uncertainty about the extent of statutory funding e.g., Welsh Government.
- To ensure the continuation of projects when funding from other sources ends and alternative sources of funding are sought.
- To enable LDW to proceed with new ventures and opportunities, even though some funding may be available from other sources eventually.To provide reasonable sums to meet our payments and commitment for redundancies and creditors that may arise through a service contract.

Our required level of reserves

Our level of free reserves will be sufficient to cover our current liabilities and an allowance to develop new and existing projects.

Our ongoing current liabilities are reported within the income and expenditure report presented to each Finance subgroup meeting and subsequently to the Board of Trustees.

When considering the appropriate level of reserves, trustees consider the following factors:

- Current and emerging risks (as detailed in our operational risk register)
- Patterns of expenditure and timing of cash flow
- Current strategic plans and what financial commitments are in place.
- Current liabilities e.g., leases
- Redundancy costs

Current level of reserves

Unrestricted funds stand at £693,240 at 31 March 2024. However, of this £22,283 has been designated for specific purposes, leaving £670,957 as the free reserves of the charity. The trustees' current aim is to have reserves amounting to £449,000, and the actual free reserves are therefore higher than the desired levels.

What steps will we take to maintain our reserves at the level set?

Trustees are pleased we have maintained a good level of reserves and that there is a great sense of stabilisation within the organisation which is evidenced in a good audit report.

We will continue to:

- closely monitor income and expenditure.
- actively seek alternative sources of income.
- receive reports to demonstrate we are maintaining our reserves at the level set.
- consider business development post to support with grant applications

Monitoring and review

Trustees will review the level of reserves annually to ensure the sums available continue to meet our future commitments. This will be carried out by the Finance Sub-Group with recommendations made to the Board of Trustees.

Trustees will report on our reserves in our Audited accounts; this is in line with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the legal requirements of the Charities (Accounts and Regulations) Act.

Risks

We recognise that the Charity Commission has concerns about charitable organisations that rely heavily or predominantly upon a single source of funding. In our case the main source of funding has been the Sustainable Social Services Grant from Welsh Government.

We work to reduce this risk by seeking sustainable funding opportunities that diversify our sources of income. This includes:

- Organising and delivering a substantial training programme
- Developing our Easy Read translation and design service
- Identifying and undertaking projects that further our mission and contribute to our running costs.
- Ensuring that all projects we undertake in the future have full cost recovery drawn in and support the core activity of LDW.
- Creating a new Charity to run the Gig Buddies project- 3-year transition plan in place
- Creating a 2-year Business Development manager to support diversifying our income and transitioning Gig Buddies

We also:

- Monitor our income and expenditure to ensure we work to budget.
- Seek to increase a reserve fund in line with the Charity's reserve policy.

For the coming year we regard our main risks to be:

- A reduction in grant and project funding that would impact on staff working hours, service delivery and possible redundancies. This could be mitigated by a recommendation made by the Finance and HR Sub-group that may include supplementing the shortfall in grant with income generated from project activity, easy read service and increase in training activity or reserves as necessary.
- Loss of key staff that would impact and disrupt operational functioning and expertise within the team. Will be mitigated by a process of succession planning and responsive and efficient recruitment processes.
- A failure in partner performance that would risk failure to meet project requirements and loss of reputation. Will be mitigated by an initial formal agreement being made between all partners that will include robust quality management arrangements.
- The uncertainty caused by funding cuts and the current financial climate.

Investment policy

The charity currently holds no long-term investments. It is the charity's policy to invest its short-term surplus funds in bank deposit accounts, affording ready access and minimum risk.

Grant-making

The charity provides grants to various institutions in accordance with the terms and conditions of the incoming resources received.

Principal funding sources

The nature of the work undertaken by Learning Disability Wales means that there will be a substantial reliance upon central government funding from the Welsh Government. Work has continued to diversify and draw in new streams of income in a manner consistent with our organisational aims.

Our projects are chiefly funded by Welsh Government. The detailed analysis of income and expenditure by service area that is given on the following pages confirms this narrative and demonstrates that expenditure has supported the key objectives of the charity.

Future developments

In the coming year it will be necessary to continue to monitor income and expenditure very carefully and to continue to seek alternative sources of income.

We have been successful in being awarded:

Continuation of Sustainable Social Services Third Sector Grant from the Welsh Government and a commitment to funding for 5 years in total.

- Extended funding for the Engage to Change project to work on legacy but not delivery.
- Continuation of funding for North and South Wales Gig Buddies

Structure, governance, and management

We are governed by our Board of Trustees, which is responsible for the management of Learning Disability Wales and sets the strategic direction. Trustees delegate the day-to-day running of Learning Disability Wales to its paid staff team, led by the Chief Executive Officer.

During the year trustees participate in Board of Trustee meetings, Finance and/or Human Resources sub-groups and other working group meetings.

The distinction between the responsibility of paid staff and trustees is laid out in the schedule of delegated authority that trustees review annually.

Trustees delegate financial responsibility to the Finance subgroup and employment responsibility to the Human Resources sub-group. These sub groups make sure we are compliant with relevant legislative financial and employment requirements and keep the board of trustees fully informed.

In this reporting period:

- The Board of Trustees met 4 times
- We held our AGM on November 2023 in North Wales.
- We recruited new trustees at our AGM
- The Finance sub group met 4 times .
- The Human Resources sub group met once
- Our reserves policy, Schedule of Delegated Authority and Operational Risk Assessment were reviewed, updated and approved by trustees.
- Annual returns were submitted on time to the Charity Commission and Companies House

Recruitment and appointment of new trustees

Trustees are elected by members at our Annual General Meeting. Trustees serve for three years (this can be renewed).

The Board of Trustees is made up of 14 trustees (the majority representing our membership) and up to four advisors.

The Board of Trustees has powers to co-opt to vacant seats, appoint honorary officers and appoint non-voting advisers whose recommended term of office is two years.

Induction and training of new trustees

All trustees receive a comprehensive Trustee Handbook.

Newly appointed trustees take part in an induction session to brief them on the organisation’s work and their responsibilities regarding governance.

Election of Honorary Officers

Chair:

Jon Day resigned on 8 November 2023

Stephen Cox appointed on 8 November 2023

Treasurer:

Ian Benbow resigned on 14 February 2024

Staff and remuneration

The CEO is accountable to the Board of Trustees for the effectiveness and performance of the staff team to deliver the organisation's operational plan. Trustees receive regular reports on organisational performance against objectives and targets set.

LDW has 23 employees and its own salary scale. Cost of living awards are reviewed annually by the Board of Trustees, considering affordability, general economic factors e.g., inflation, overall pay settlements in the UK economy and in relevant sectors, changes in average earnings, etc. All employees are enrolled into the organisation's group pension scheme.

Learning Disability Wales - Anabledd Dysgu Cymru

Trustees' Report

Reference and Administrative Details	
Registered charity name	Learning Disability Wales- Anabledd Dysgu Cymru
Charity registration number	1062858
Company registration number	02326324
Registered office	41, Lambourne Crescent, Cardiff Business Park, Llanishen, Cardiff, CF14 5GG
Trustees	Sian Owen – term of office ended on 8/11/23 Laura White Wayne Crocker – term of office ended on 8/11/23 Alison Haberstraw Jacqui Caldwell – term of office ended on 8/11/23 Lily Beyer – resigned on 27/10/23 Ian Benbow – resigned on 14/2/24 Jonathan Day - resigned 8/11/23 Stephen Cox – appointed on 8/11/23 Sana Sana Tabassum Shaikh - appointed on 8/11/23 Richard Cox – appointed on 8/11/23 Ramona Murray – appointed on 8/11/23 Claire Higgins James Donaldson Rhian Jones Albert Lewis Angharad Williams Joseph Powell Tracy Hammond - appointed on 23/4/24
Company secretary	Zoe Richards
Key management personnel	Z Richards– Chief Executive Officer A Kenvyn - Engage to Change Project Manager J Moore – HR & Governance Manager K Warner – Innovation Manager S Rose - Events & Network Manager Z Tabeyeva - Finance Manager

	L Griffiths – Accessible Communications Manager
	S Williams - Policy and Communications Manager
Principal bankers	Barclays Bank PLC, 241 Cowbridge Road East, Canton, Cardiff, CF11 9TB
Solicitors	Passmores Solicitors, 21 Tynewydd Road, Barry, CF62 8HB
Auditors	HSJ Audit Limited, Severn House, Hazell Drive, Newport, NP10 8FY

Trustees' Report

Statement of Trustees' Responsibilities

The trustees (who are also the directors of Learning Disability Wales - Anabledd Dysgu Cymru for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

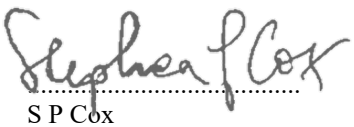
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed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

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditor

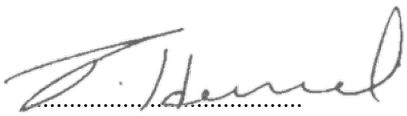
Each trustee has taken steps that they ought to have taken as a trustee in order to make themselves aware of any relevant audit information and to establish that the charity's auditor is aware of that information. The trustees confirm that there is no relevant information that they know of and of which they know the auditor is unaware.

The annual report was approved by the trustees of the charity on 25 July 2024 and signed on its behalf by:



.....

S P Cox
Trustee



.....

T Hammond
Trustee

Learning Disability Wales - Anabledd Dysgu Cymru

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

Opinion

We have audited the financial statements of Learning Disability Wales - Anabledd Dysgu Cymru (the 'charity') for the year ended 31 March 2024, which comprise the Statement of Financial Activities, Balance Sheet, Statement of Cash Flows, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is United Kingdom Accounting Standards, comprising Charities SORP - FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and applicable law (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charity's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and the provisions available for small entities, in the circumstances set out in note to the financial statements, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the original financial statements were authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The trustees are responsible for the other information. The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether there is a material misstatement in the financial statements or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006
In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Trustees' Report for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Trustees' Report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception
In the light of our knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' Report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities (set out on page 18), the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charity or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements
Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework.

We communicated identified fraud risks throughout the engagement team and remained alert throughout the engagement process for any indications of fraud.

As required by the auditing standards, we identify and assess the risk of material misstatement of financial statements, whether due to fraud or error, in particular revenue recognition and management override of control. We design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of material misstatement and non-compliance with laws and regulations, including fraud, we designed procedures which included;

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing supporting documentation to assess compliance with applicable laws and regulations;
- Identifying journal entries and other adjustments to test based on risk criteria and comparing the identified entries to supporting documentation. These included those posted to unusual account combinations;
- Assessing whether revenue has been accounted for in the correct period and the existence of revenue at the cut off date based on the adopted accounting policy for revenue.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulations. This risk increases the more than compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one result from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of an internal control.

A further description of our responsibilities is available on the Financial Reporting Council’s website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor’s report.

Learning Disability Wales - Anabledd Dysgu Cymru

Independent Auditor's Report to the Members of Learning Disability Wales - Anabledd Dysgu Cymru

Use of our report

This report is made solely to the charitable company's trustees, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and its trustees as a body, for our audit work, for this report, or for the opinions we have formed.



.....

Andrew Hill FCCA ACA AChA BFP (Senior Statutory Auditor)
For and on behalf of HSJ Audit Limited, Statutory Auditor

Severn House
Hazell Drive
Newport
South Wales
NP10 8FY

29 July 2024

Learning Disability Wales - Anabledd Dysgu Cymru

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	400,174	17,274	417,448
Charitable activities	4	190,359	339,322	529,681
Investment income	5	13,995	-	13,995
Total income		604,528	356,596	961,124
Expenditure on:				
Charitable activities	6	(636,816)	(362,478)	(999,294)
Total expenditure		(636,816)	(362,478)	(999,294)
Net expenditure		(32,288)	(5,882)	(38,170)
Net movement in funds		(32,288)	(5,882)	(38,170)
Reconciliation of funds				
Total funds brought forward		725,528	5,882	731,410
Total funds carried forward	18	693,240	-	693,240

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	409,499	-	409,499
Charitable activities	4	202,015	1,281,825	1,483,840
Investment income	5	3,826	-	3,826
Total income		615,340	1,281,825	1,897,165
Expenditure on:				
Charitable activities	6	(491,026)	(1,305,279)	(1,796,305)
Total expenditure		(491,026)	(1,305,279)	(1,796,305)
Net income/(expenditure)		124,314	(23,454)	100,860
Transfers between funds		(8,214)	8,214	-
Net movement in funds		116,100	(15,240)	100,860
Reconciliation of funds				
Total funds brought forward		609,428	21,122	630,550
Total funds carried forward	18	725,528	5,882	731,410

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2023 is shown in note 18.

Learning Disability Wales - Anabledd Dysgu Cymru

(Registration number: 02326324)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	-	642
Current assets			
Debtors	14	56,833	74,489
Cash at bank and in hand	15	724,352	784,135
		781,185	858,624
Creditors: Amounts falling due within one year	16	(87,945)	(127,856)
Net current assets		693,240	730,768
Net assets		693,240	731,410
Funds of the charity:			
Restricted income funds			
Restricted funds		-	5,882
Unrestricted income funds			
Unrestricted funds		693,240	725,528
Total funds	18	693,240	731,410

The financial statements on pages 23 to 42 were approved by the trustees, and authorised for issue on 25 July 2024 and signed on their behalf by:

.....
S P Cox
Trustee

.....
T Hammond
Trustee

Learning Disability Wales - Anabledd Dysgu Cymru

Statement of Cash Flows for the Year Ended 31 March 2024

	Note	2024 £	2023 £
Cash flows from operating activities			
Net cash (expenditure)/income		(38,170)	100,860
Adjustments to cash flows from non-cash items			
Depreciation		642	1,438
Investment income	5	(13,995)	(3,826)
		(51,523)	98,472
Working capital adjustments			
Decrease/(increase) in debtors	14	17,656	(14,210)
Decrease in creditors	16	(23,595)	(30,012)
Decrease in deferred income		(16,316)	(152,780)
Net cash flows from operating activities		(73,778)	(98,530)
Cash flows from investing activities			
Interest receivable and similar income	5	13,995	3,826
Net decrease in cash and cash equivalents		(59,783)	(94,704)
Cash and cash equivalents at 1 April		784,135	878,839
Cash and cash equivalents at 31 March		724,352	784,135

All of the cash flows are derived from continuing operations during the above two periods.

1 Charity status

The charity is limited by guarantee, incorporated in Wales, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

The address of its registered office is:
41 Lambourne Crescent
Cardiff Business Park
Llanishen
Cardiff
CF14 5GG

These financial statements were authorised for issue by the trustees on 25 July 2024.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates
The principal accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all the years presented, unless otherwise stated.

Statement of compliance
The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Basis of preparation
Learning Disability Wales - Anabledd Dysgu Cymru meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Going concern
At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

Income and endowments
Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

It is not the policy of the charity to show incoming resources net of expenditure.

Donations and legacies

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Grants receivable

Core funding is recognised where there is entitlement, probable of receipt and the amount can be measured with sufficient reliability.

Deferred income

Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Donated services and facilities

Donated facilities are included at market value.

Investment income

Investment income Investment income is recognised on a receivable basis.

Charitable activities

Incoming resources from charitable activities includes income under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Capital grants are recognised in full with depreciation being released over the estimated economic useful life of the asset.

Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure includes any VAT which can not be fully recovered and is reported as part of the expenditure to which it relates.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

Charitable activities

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

Grant expenditure

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are recognised where the trustees have agreed to pay the grant and the recipient has a reasonable expectation that they will receive a grant, provided they comply with the terms of the agreement. Grants offered subject to terms and conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Support costs

Support costs include central functions and have been allocated to activity cost category on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Governance costs

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

As a registered charity, the charity is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

Tangible fixed assets

Individual fixed assets costing £2,000.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Depreciation and amortisation

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Asset class	Depreciation method and rate
Improvements to property	Over the life of the lease
Fixtures and fittings	50% straight line
Office equipment	50%, 33.3% or 25% straight line

Impairment of fixed assets
At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Trade debtors
Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents
Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

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

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

Fund structure
Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Leases
The charity classifies the lease of a property as an operating lease; rentals are charged on a straight line basis over the term of the lease.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Donations and legacies;				
Donations from individuals	174	17,274	17,448	9,499
Grants, including capital grants;				
Welsh Government Grant	400,000	-	400,000	400,000
	400,174	17,274	417,448	409,499

4 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Conferences and training events	25,006	-	25,006	15,797
Consultancy and networking	165,353	-	165,353	186,218
Grants	-	339,322	339,322	1,281,825
	190,359	339,322	529,681	1,483,840

	Total 2024	Total 2023
Grants	**£**	£
First Choice Grant - Gig Buddies	20,000	35,000
Big Lottery fund - Engage to Change	275,946	1,181,545
Denbighshire County Council	3,970	3,970
Lloyds Foundation - Gig Buddies	-	27,250
University of South Wales	-	5,500
Flintshire Council	15,000	10,000
WCVA	24,406	18,560
	339,322	1,281,825

5 Investment income

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Interest receivable and similar income;			
Interest receivable on bank deposits	13,995	13,995	3,826

6 Expenditure on charitable activities

	Note	Unrestricted funds Designated £	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Consultancy and networking		-	168,397	-	168,397	178,048
Grant funding of activities		-	-	177,060	177,060	1,011,337
Staff costs		-	433,713	185,418	619,131	566,310
Allocated support costs	7	642	27,704	-	28,346	33,510
Governance costs	7	-	6,360	-	6,360	7,100
		642	636,174	362,478	999,294	1,796,305

In addition to the expenditure analysed above, there are also governance costs of £6,360 (2023 - £7,100) which relate directly to charitable activities. See note 7 for further details.

7 Analysis of governance and support costs

Support costs allocated to charitable activities

	Basis of allocation	Governance costs £	Information technology £	Administration costs £	Premises costs including depreciation £	Other support costs £	Total 2024 £	Total 2023 £
Charitable activities	A & B	5,873	4,339	1,337	12,961	3,836	28,346	33,510

Basis of allocation

Reference	Method of allocation
A	25% of associated costs
B	12% of associated costs

Governance costs

	Unrestricted funds General £	Total 2024 £	Total 2023 £
Audit fees			
Audit of the financial statements	3,960	3,960	4,530
Trustees remuneration and expenses	262	262	407
Other governance costs	2,138	2,138	2,163
	6,360	6,360	7,100

8 Grant-making

Analysis of grants

The support costs associated with grant-making are £Nil (31 March 2023 - £Nil).

Below are details of material grants made to institutions

Name of institution	Activity	2024 £	2023 £
Engage to Change Grant - Elite	Grants	-	750,793
Engage to Change Grant - Agoriad	Grants	-	152,958
Engage to Change Grant - Cardiff University	Grants	177,060	107,586
		177,060	1,011,337

9 Net incoming/outgoing resources

Net (outgoing)/incoming resources for the year include:

	2024 £	2023 £
Operating leases - other assets	22,700	22,700
Audit fees	3,960	4,530
Depreciation of fixed assets	642	1,438

10 Trustees remuneration and expenses

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

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	538,754	501,181
Social security costs	41,740	30,235
Pension costs	38,637	34,894
	619,131	566,310

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Chief Executive Officer	1	1
Managers	7	7
Communication Officers	5	4
Co-ordinators	8	8
Administration	1	1
Cleaner	1	1
	23	22

The average number of full time equivalent employees during the year was 19 (2023: 18)

The number of employees whose emoluments fell within the following bands was:

	2024 No	2023 No
£60,001 - £70,000	1	1

The total employee benefits of the key management personnel of the charity were £328,448 (2023 - £341,071).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2023	27,116	76,704	103,820
Disposals	(27,116)	(76,704)	(103,820)
At 31 March 2024	-	-	-
Depreciation			
At 1 April 2023	27,116	76,062	103,178
Charge for the year	-	642	642
Eliminated on disposals	(27,116)	(76,704)	(103,820)
At 31 March 2024	-	-	-
Net book value			
At 31 March 2024	-	-	-
At 31 March 2023	-	642	642

14 Debtors

	2024 £	2023 £
Trade debtors	40,457	59,560
Prepayments	16,376	14,929
	56,833	74,489

15 Cash and cash equivalents

	2024 £	2023 £
Cash on hand	471	-
Cash at bank	723,881	784,135
	724,352	784,135

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	3,917	13,594
VAT grant repayable	11,249	18,535
Other creditors	1,112	3,665
Accruals	3,850	7,929
Deferred income	67,817	84,133
	87,945	127,856

17 Obligations under leases and hire purchase contracts

Operating lease commitments

Total future minimum lease payments under non-cancellable operating leases are as follows:

	2024 £	2023 £
Land and buildings		
Within one year	22,700	22,700
Between one and five years	18,916	41,616
	41,616	64,316

18 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
General				
General Unrestricted Fund	702,603	604,528	(636,174)	670,957
Designated				
Fixed Asset Fund	642	-	(642)	-
Property Maintenance Fund	4,200	-	-	4,200
IT and Communications Fund	13,083	-	-	13,083
Working Togther with Parents Network	5,000	-	-	5,000
	22,925	-	(642)	22,283
Total unrestricted funds	725,528	604,528	(636,816)	693,240
Restricted funds				
Big Lottery Fund - Engage to change	-	275,946	(275,946)	-
Gig buddies	5,882	56,244	(62,126)	-
WCVA Volunteering Wales	-	24,406	(24,406)	-
	5,882	356,596	(362,478)	-
Total funds	731,410	961,124	(999,294)	693,240

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
General					
General Unrestricted Fund	575,065	615,340	(489,588)	1,786	702,603
Designated					
Fixed Asset Fund	2,080	-	(1,438)	-	642
Property Maintenance Fund	4,200	-	-	-	4,200
IT and Communications Fund	13,083	-	-	-	13,083
Working Togther with Parents Network	5,000	-	-	-	5,000
Covid-19	10,000	-	(10,000)	-	-
	34,363	-	(11,438)	-	22,925
Total unrestricted funds	609,428	615,340	(501,026)	1,786	725,528
Restricted funds					
Big Lottery Fund - Engage to change	-	1,181,545	(1,181,545)	-	-
Gig buddies	21,122	87,014	(110,468)	8,214	5,882
University of South Wales	-	5,500	(5,500)	-	-
WCVA Kickstart Scheme	-	7,766	(7,766)	-	-
	21,122	1,281,825	(1,305,279)	8,214	5,882
Total funds	630,550	1,897,165	(1,806,305)	10,000	731,410

The specific purposes for which the funds are to be applied are as follows:

Restricted Funds:

Big Lottery Fund - Engage to Change - The project is being funded by The Big Lottery. This is a five-year project which started in June 2016, will work with 800 employers across Wales to help over a 1,000 young people with learning disability and/or autism to develop their employment skills through paid work placements lasting between 6-12 months. Learning Disability Wales are the lead partner. The other organisations are supported employment agencies ELITE and Agoriad, self advocacy organisation All Wales People First, and Cardiff University.

Gig Buddies - Befriending scheme matches people with a learning disability with volunteers who share the same interests, so they can go to gigs together.

University of South Wales - Funding received to cover salary costs in relation to a COVID-19 research project.

WCVA Kickstart Scheme- Funding recieved to provide six month job placements for young perople.

Designated Funds:

Fixed asset fund - this represents the net book value of tangible fixed assets. Movement relates to the annual depreciation charge and the value of additions in the year.
Property maintenance fund - this is in existence to cover the potential maintenance on the leasehold property. The balance will be spent as and when the need requires and a contingency kept for the reinstatement clause on the property lease.

IT and communications fund - this is in existence to cover the potential replacement costs of IT and communications.
Working Together with Parents Network - this in existence to set aside expenditure to work towards a common vision and joint ways of working with parents with a learning disability.

COVID-19 - this fund was created for expenditure in relation to the pandemic. The remaining funds un-utilised were transferred back to general unrestricted funds during 22/23.

19 Analysis of net assets between funds

	Unrestricted funds		Total funds at 31 March 2024
	General	Designated	
	£	£	£
Current assets	758,902	22,283	781,185
Current liabilities	(87,945)	-	(87,945)
Total net assets	670,957	22,283	693,240

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	-	642	-	642
Current assets	830,459	22,283	5,882	858,624
Current liabilities	(127,856)	-	-	(127,856)
Total net assets	702,603	22,925	5,882	731,410

20 Analysis of net funds

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	784,135	(59,783)	724,352
Net debt	784,135	(59,783)	724,352

	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	878,839	(94,704)	784,135
Net debt	878,839	(94,704)	784,135

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

England & Wales - Charity number 1062858

Accounts

Charity registration number 1062858

Company registration number 02326324 (England and Wales)

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

Purpose of the Charity

Governing document
The charity is controlled by its Memorandum and Articles of Association and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees of Learning Disability Wales (LDW) meet at least 4 times per year and set the strategic direction for the organisation and oversee our activities, in line with our business and operational plans.

Learning Disability Wales is a membership organisation and:

- a charity and not-for-profit company
- a membership organisation that works with its members and partners towards our mission to make Wales the best country in the world for people with a learning disability to live, learn and work.

The activities of the charity are guided by the objects set out in the Memorandum and Articles of Association. These are:

- 'The relief of persons with learning disabilities in Wales, in particular through the provision of services and facilities including participation in the arts to enable the said persons to achieve their full potential as part of society and to increase the choices open to people with learning disabilities and the control they have over their own lives;'
- 'The advancement of education amongst the public, in particular but not exclusively amongst voluntary organisations and other service providers, carers and for families of people with learning disabilities as to the needs, experiences and aspirations and wishes of people with learning disabilities.'

The initiatives that we have undertaken comply with and further our legal purposes and are set out in our Memorandum and Articles of Association and other governing documents.

Further details on our strategies for achieving our aims and objectives are provided in our internal working documents.

Trustees regard to the Charity

Public benefit
The trustees of Learning Disability Wales can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The most significant activities that we undertook during the year that demonstrate public benefit are set out below.

Other beneficiaries
Our goals deliver public benefit for several audiences concerned with supporting people with a learning disability: their parents and carers, organisations and individuals in our membership, the many professionals and individuals in Wales and beyond who visit our website, read our publications, who attend our training, participate in our networks, participate in our projects and the organisations that we partner with and the government agencies who are influenced by our advice. Our membership comprises: Full 88 voting member organisations and 208 associate (non-voting members).

Our Mission
We want Wales to be the best country in the world for people with a learning disability to live, learn and work.

Our Values
Our values are based on a belief that we are all born with equal rights. We believe that as a child, young person, or adult with a learning disability you have a right to:

- Be valued and respected.
- Have a meaningful life.
- Be able to learn, develop and have access to meaningful education and training throughout life.
- Be seen, heard, included and have a voice.
- Be in control of your life.
- Have friendships, relationships and a social life.
- Work.
- Be a contributing citizen.

These values are underpinned by the UN Convention and Declaration on the Rights of the Child and the UN Convention on the Rights of Persons with Disabilities.

Our Aims
Our aims support our vision of Wales becoming the best country in the world for people with a learning disability to live, learn and work:

- An inclusive education system that people with a learning disability feel part of.
- A workforce that includes people with a learning disability.
- A society that includes, values and respects people with a learning disability.
- Laws, policy and practice that are co-produced by people with a learning disability.

People with a learning disability have a voice and contribute to issues that affect them.

Achievements and performance

Below is a list of our projects this year:

- 21st Century People: 5-year Welsh Government funded project from April 2019.
- Engage to Change: 5-year National Lottery and Welsh Government funded employment partnership project from June 2016.
- Easy Read Wales: Self-funding project.
- Gig Buddies Cymru South Wales.
- Gig Buddies Cymru North Wales.
- Partner on a large UK Covid-19 research project - Coronavirus and People with Learning Disabilities Study UK.
- Overarching to our work is to ensure that Learning Disability Wales sets a good example in the way that it is run. We also report on key activities under this goal.

In November 2019 we launched our 5-year Strategy:

'We want Wales to be the best country in the world for people with a learning disability to live, learn and work'.

Information about Learning Disability Wales and our projects can be found on our website: www.ldw.org.uk.

The highlights of our work for each project April 2022 to March 2023 were as follows:

21st Century People

Parents with a learning disability
Continued to support the work of Vale People First parents' group to enable parents to meet regularly to share knowledge and experience. Met with Welsh Government and Prof Ruth Northway to discuss the publication of new guidance on supporting parents with a learning disability in Wales. Invited parents to speak at Cross Party Group meeting on the importance of the new guidance.

Best practice – local authorities
We delivered one workshop in partnership with Cerebra to help parents and unpaid carers work effectively with public service providers to secure the best services for people with a learning disability. The workshop focuses on dispute resolution and effective ways of working with public services.

Welsh Youth Parliament
We continued to support 2 disabled young people in their second year as Welsh Youth Parliament Members to take part in meetings and committees, both online and in person. Both Members were part of the 'Our mental health and well-being' committee and contributed to the report 'Young minds matter' that highlighted the lack of progress in improving mental health services in Wales and set out 12 recommendations to improve access, awareness and understanding.

Accessible information
We have continued to provide training and taster session on making information easy to read and understand. We facilitated 8 online training courses and 10 taster sessions to the year March 2023.

Policy and people
We worked with the Learning Disability Consortium to establish a new Cross-Party Group on Learning Disability. We were appointed as joint co-Secretaries with a person with a learning disability from Mencap Cymru. We organised and delivered 4 online meetings to discuss topics such as annual health checks, cost of living crisis, and parents with a learning disability. We produced easy read minutes of each meeting and wrote letters to Ministers and local health boards about issues raised during meetings.

We responded to over 20 consultations to ensure the rights of people with a learning disability and their families are reflected in new policies, guidance and practice. We continued to host the LD Policy Group, facilitating 4 meetings covering issues such as re-opening of day services, cost-of-living crisis, LD Action Plan, and the cashless society campaign. We also continued to coordinate catch up meetings with the Consortium, Public Health Wales and Welsh Government to raise issues affecting the lives of people with a learning disability and their families in Wales. We attended LDMAG meetings to discuss specific issues including how to take forward Welsh Government's new LD Action Plan.

We continue to increase our communications and engagement through blogs, articles and posts on social media. We increased our social media followers to 5,637 on Facebook and 8,204 on Twitter.

Annual health checks
We continued to work with Public Health Wales to promote annual health checks to people with a learning disability, families/carers and health professionals. The GP resources pack that we produced some years ago was launched for primary care staff, but we are still campaigning for it to be made available on the Easy Read pages of the NHS 111 Wales website. We organised a meeting of the Cross-Party Group on Learning Disability focussing on annual health checks. Following the meeting, we wrote to local health boards and the Minister for Health about the importance of health check champions to promote annual health checks across Wales. We agreed that the theme of our next annual conference in 2023 would be health and we have started working with Public Health Wales to plan an event promoting annual health checks in 2023-24.

Reducing restrictive practice
We continued to attend Challenging Behaviour Community of Practice meetings online. We worked in partnership with Improvement Cymru and Social Care Wales to plan and deliver 5 workshops across Wales to raise awareness of restrictive practice among people with a learning disability and families/carers. Our Policy and Communications Manager also co-delivered a session at the Reducing Restraint Network conference in Birmingham about the above workshops. We have started planning an all-Wales online event in autumn 2023 for professionals to share the learning from the workshops. We have also co-Chaired 4 meetings of the Early intervention and crisis sub-group, ratifying the terms of reference and putting together a workplan.

Loneliness and social isolation
Connections Cymru, our network tackling loneliness and social isolation, met twice. In July 2022 the topic was How to 'Stay Up Late'. 25 people attended. It featured the work of the Stay Up Late Ambassadors in Wales, their 10 campaign pledges and introduced Gig Buddies Cymru. This generated interest to talk further at county level, a Stay Up Late network in Wales and how we can work more closely with the Ambassadors to lobby for a good social life at a time that people choose. See: https://www.ldw.org.uk/event/connections-cymru-copy/.

In March 2023 the topic was Social Prescribing, where someone is given the chance to do activities in their community to help them with their health and wellbeing. 35 people came to the event which had a variety of speakers and discussed: What is social prescribing and how can it help people with a learning disability? - Learning Disability Wales (ldw.org.uk)

We have met with organisations in the counties of Swansea, Powys and Pembrokeshire to assist in looking at setting up Gig Buddy type projects in the counties.

All Wales Personalised Technology Community of Practice
In May 2022 we explored the use of personal technology to access health care including barriers and opportunities. 25 people came. The meeting was joined by NHS Digital Services for Patients and Public where the development of the new NHS Wales App was discussed.

Engage to Change
This 7-year project is working with 800 employers across Wales to help 1,000 young people with a learning difficulty, learning disability and/or autism, to overcome barriers to employment and develop their skills. Employers provide unpaid work experience, paid supported employment, volunteering opportunities and access to Project SEARCH internships. The project aims to influence policy in areas such as youth employment, education and skills. We are leading a consortium of organisations that includes supported employment agencies ELITE and Agoriad, self-advocacy organisation All Wales People First and Cardiff University National Centre for Mental Health.

- Initially a 5-year project, additional funding was secured to extend the project for a 6th then a 7th year until 31st May 2023, with the final year being a phased closure.
- Between 1 June 2022 and the end of February 2023, referrals were much lower due to the project starting to wind down and a preferred time of 6 months needed to work with new referrals. 28 young people were referred into the project bringing a total of 1,070 to the end of February 2023. Of these:

i. 506 young people gained experience in short-term periods of unpaid work experience.
ii. 451 young people gained experience in longer-term periods of paid supported work placements.
iii. 370 young people entered sustainable employment.
iv. 288 young people sustained employment for 13 weeks or more.
v. 828 young people registered/working toward achieving accreditation.
vi. 616 young people achieved accreditation in one or more units.
vii. 744 employers provided work experience/unpaid placements, 408 paid placements and 243 sustained employments.

- Engage to Change introduced supported internships to Wales. The project had Project SEARCH sites based at Ysbyty Gwynedd Bangor, Ysbyty Glan Clwyd, the Princess of Wales Hospital Bridgend and Cardiff University. The project had 47 interns gain employment after completing their internship.

- Interns who didn't get a job with their host employer were referred into the main Engage to Change programme for further employment support.
- The project alternative supported internship programmes working in partnership with Coleg Llandrillo Menai, Coleg y Cymoedd and Coleg Gwent, resulted in 3 interns gaining employment with their host employer. Interns who didn't get a job with their host employer were referred into the main Engage to Change programme for further employment support.
- Work with Welsh Government was instrumental in changes made with the new Independent Living Skills Curriculum delivered by FE colleges from September 2021 now including supported internship as Pathway 4. All FE colleges in Wales are currently delivering at least one internship programme. They draw down funds from Welsh Government to deliver the programme.
- As a result of work between Engage to Change and Welsh Government, (including the former traineeship pilot with job coach support), Jobs Growth Wales+ that started in April 2022, includes provision of job coach support for people with a learning disability. It is provided by Agoriad and ELITE. JGW+ have now increased the eligibility age up to 19 years old.
- The supported apprenticeships continued to be provided with funding from Welsh Government. In addition, a supported shared apprenticeship pilot was set up following consultation between Welsh Government and Engage to Change partners. Again, funded by Welsh Government, it is delivered by project partners Agoriad and ELITE working with contracted learning providers and employers, with 5 job coaches across Wales.
- Following a meeting and communications with Minister for Economy, Vaughan Gething, job coach support for people with a significant learning disability was included in the new Welsh Government Employability and Skills Plan and discussed during Senedd Plenary. Meetings with civil servants continue about provision of job coach support being mainstreamed into Welsh Government employment programmes.
- Partner Cardiff University had visits from Hefin David MS and Jayne Bryant MS. They met with project partners and the Lead Ambassador, discussed the project and transition to employment. In addition, visited interns in their work placements and had a discussion with interns now employed at the University about their experiences. As a result of his visit to Cardiff University, the Project Manager was interviewed by Hefin David MS concerning transition from education to employment, for a report being written for Minister for Education, Jeremy Miles.
- In addition to meetings with individual organisations, the following Group meetings were attended by one or more of the partners this year: WG Disabled People's Employment Working Group; Wales Access to Work Forum (Co-chaired by ELITE CEO); Colegau Cymru Working Group; North Wales Learning Disability Employment Strategy Group; Learning Disability Ministerial Advisory Group; WG Disability Rights Taskforce Employment and Income Group; Learning Disability Cross Party Group.
- On behalf of Engage to Change, the Policy Officer responded to consultations on: National Transport Delivery Plan; Shared Apprenticeships: A proposed new regional delivery mode; Disability Workforce Reporting.
- The project research and evaluation partner, NCHM, produced 3 reports: A demographic and qualitative analysis of the determinants of success in a National Supported Employment project (that was published in Journal of Applied Research in Intellectual Disabilities); The Role and Experience of the Job Coach: The experience of a nationwide Supported Employment project; The impact of the Covid-19 pandemic on jobs for people with an Intellectual Disabilities and Autism in Wales.
- Celebration events were held, one in the south and one in north Wales for project participants to attend. Awards were presented to project Champions and Ambassadors and entertainers engaged to contribute to the party atmosphere.
- Learning Disability Wales leads the communications activity on the Engage to Change project. The project website and social media is regularly updated with news, articles, reports, case studies, videos, project outcomes/updates. Also, monthly blogs and Top Tips for Employment from the Lead Ambassador.

Gig Buddies Cymru All Wales

We are delighted and proud of all that has been achieved and how it is helping people have friends, a wider social circle, relationships, a good social life, better mental health, increased independence, real choice and control, opportunities for volunteering and employment, experience culture/music/arts and be part and visible in their communities.

Our project is in great demand, and we have many people with a learning waiting for a volunteer Gig Buddy. We closed our project to new participants in March 2022 because we cannot meet demand with our current resources. We continuously seek new funding.

In the year we:

- celebrated Gig Buddies Cymru's 5th birthday – 5 years since we set up Gig Buddies starting in Cardiff. See our Celebration video on our new You Tube channel.
- Overhauled our volunteer training. It was re-written and re-designed for delivery in person more locally and online. We held both online and in-person training. We trained 29 new volunteers.
- are incredibly grateful to our social media content volunteer who works hard across our social media channels to promote Gig Buddies. We now have over 2,000 followers on Facebook, 1,300 on twitter and we are up to 670 on Instagram.
- launched our You Tube Channel: https://www.youtube.com/channel/UCHBYMHBexGXBSMVkpL8sLvw.
- updated our merchandise including a newly designed T-shirt that we have given away and sold.
- were pleased to have BBC TV and press coverage raising awareness of Gig Buddies and to recruit more volunteers.
- Had 12 runners ran in the Cardiff Half Marathon for us and raised £8.5k in kind donations from their friends and family.
- met with Stay Up Late and the other Gig Buddy projects around the UK monthly to share ideas and solve issues. In October we met up in person in Bristol.
- are extremely grateful to our funders this year: First Choice Housing Association, Lloyds Bank Foundation, North Wales Transformation Project, WCVA's Volunteering Grant, Learning Disability Wales, and Denbighshire Social Isolation grant. Thank you, Innovate Trust, for your Christmas donation.

Gig Buddies Cymru South Wales

We:

- work in Cardiff, Vale of Glamorgan, RCT, Merthyr and Bridgend. 19 volunteers were interviewed and joined the project. We have 26 participants waiting for a Gig Buddy and 21 Gig Buddy matches were made.
- held several 'speed mates socials' where participants and volunteers came along so natural matches could be explored.
- held several socials in Cardiff, Barry and Porthcawl, including a pop festival, went to see Drag Syndrome, a sing-along, the film 'Heavy Load' and socialising over a drink and meal.
- worked hard to find volunteers through county voluntary council fayres, college fresher's fayres, stalls music events, Pride Cymru, leafleting in communities and volunteering in Wales website.
- met with arts/music organisations and community venues such as Chapter Arts and New Theatre to help increase accessibility to the arts and music for people with a learning disability.

Gig Buddies Cymru North Wales

We:

- work in all six counties of Gwynedd, Anglesey, Conwy, Denbighshire, Flintshire and Wrexham. 7 volunteers were interviewed and joined the project. 28 participants are waiting for a Gig Buddy and 4 Gig Buddy matches were made.
- held several socials where the Gig Buddy members could get together, such as Focus Festival in Wrexham, screening of Rocky Horror Picture show, Philfest on Ynys Mon and plenty of drinks and meals in cafes and pubs in the community.
- worked hard to recruit volunteers through meeting social prescribers, social services, housing organisations, attending county voluntary council fayres, having stalls at Bangor University and Wrexham University Fresher's fayres, volunteering Wales online, leafleting in the community and networking.
- met with arts/music organisations and community venues to help increase accessibility to the arts and music for people with a learning disability such as Pontio and Venue Cymru.
- were helped by our two volunteers who help us with social media and transport issues in North Wales.
- held an in-person support meeting for volunteers and an online one.

Easy Read Wales
Our Easy Read service produces easy read information for people with a learning disability, and those who support them, on behalf of a wide range of organisations:

- We produced 116 documents for 32 clients.
- We made more free resources available on our website, including our definitions dictionary, to support others to write easy read information.
- We underwent training as a whole staff team on digital accessibility.
- Two Easy Read staff members received training in using Photoshop.
- We recruited and trained five new freelancers.
- We worked closely with Public Health Wales and Welsh Government to produce accessible information about coronavirus, including the vaccines and lockdown rules.
- We started gathering feedback from people who use our documents through an online survey.

Covid research project
Additional UK funding was secured for a further round of research. No new participants were recruited but we encouraged existing participants in Wales to take part in Wave 4 and promoted the study on our website and social media channels. This led to Wales contributing a significant amount of data to the final research in comparison to the other UK nations. We continued to attend meetings with project partners and are planning to hold an event in autumn 2023 to share the results of the study and how the research can shape future care and support.

We ensured that Learning Disability Wales sets a good example in the way that it is run.

We recruited and supported people to make a valuable contribution to the activities of the organisation and develop their potential:

- Six new employees received full inductions and support during their probationary periods.
- All staff continued to receive learning and development opportunities.
- We undertook our first pay review to ensure our team are paid fairly.
- Regular progress reviews took place.
- A full team day took place.
- Regular 'catch ups' took place supporting staff wellbeing.
- Positive feedback was received from our staff wellbeing survey to establish how employees have settled into our new hybrid and home models of working.

HR policies continue to be updated on a rolling basis and confirmed at Finance and Human Resources Sub-groups.

Recruit and support Trustees to contribute to the effective management of Learning Disability Wales:

- We held an EGM on 6 December 2022 to change the Articles of Association to add the ability for us to 'hold any meeting in person, online or hybrid'.
- We recruited 3 new trustees at our AGM on 10 January 2023.
- We held three Board of Trustee meetings, three HR subgroup meetings and five Finance b-group meetings.
- We held a staff and trustee day to review our membership.

Manage the organisation's finances and improve financial security so Learning Disability Wales can maintain and increase its activities in line with its mission:

- We set up new financial procedures for our new projects.
- First Choice Housing continued to fund Gig Buddies in the South with £25,000.
- First Choice Housing also supported a new North Wales Project with £10,000.
- North Wales Transformation team funded Gig Buddies North with £27,500.
- Our Easy Read service generated income of £120,440.

- We provided payroll services to two organisations.
- We continue to manage and improve Learning Disability Wales's internal governance.
- Our Reserves Policy, Operational Risk Assessment and Schedule of Delegated Authority was updated and approved by trustees.

Annual returns were submitted on time to the Charity Commission and Companies House.

Financial review

During the current financial year, LDW posted a surplus of £100,860 consisting of an unrestricted surplus after transfers of £116,100 and a restricted deficit of £15,240.

The unrestricted surplus increased our unrestricted reserves to £725,528. Of this, £642 is represented by tangible assets and a further £22,283 has been designated for specific purposes, leaving £702,603 as the free reserves of the charity.

Reserves Policy
Our governing documents specify that "Any surplus of the Company shall be applied as follows, in such proportion and in such manner as may be decided upon by the members in General Meeting:

a. to creating a general reserve for the continuation and development of the Company.
b. to making payments for charitable purposes in furtherance of the objects of the Company".

This policy demonstrates that our funds are being appropriately managed, and that Trustees are committed to maintaining financial stability and a means for Learning Disability Wales to continue to meet our charitable purposes and liabilities should the need arise.

Definition of reserves
Reserves are part of our 'unrestricted income' that, following on from designated reserves (money set aside), is freely available to spend on our charitable purpose.

Why does LDW need reserves?
LDW may need to use reserves for the following reasons:

- To fund activities during the periods when there is uncertainty about the extent of statutory funding e.g., Welsh Government.
- To ensure the continuation of projects when funding from other sources ends and alternative sources of funding are sought.
- To enable LDW to proceed with new ventures and opportunities, even though some funding may be available from other sources eventually.
- To fund unexpected expenditure that may arise. This is particularly important given the unknown consequences of Covid-19.
- To provide reasonable sums to meet our payments and commitment for redundancies and creditors that may arise through a service contract.

Our required level of reserves
Our level of free reserves will be sufficient to cover our current liabilities and an allowance to develop new and existing projects.

Our ongoing current liabilities are reported within the income and expenditure report presented to each Finance subgroup meeting and subsequently to the Board of Trustees.

When considering the appropriate level of reserves, trustees consider the following factors:

- Current and emerging risks (as detailed in our operational risk register).
- Patterns of expenditure and timing of cash flow.
- Current strategic plans and what financial commitments are in place.
- Current liabilities e.g., leases.
- Redundancy costs.

Current level of reserves
Unrestricted funds stand at £725,528 at 31 March 2022. However, of this £642 is represented by tangible assets and a further £22,283 has been designated for specific purposes, leaving £702,603 as the free reserves of the charity. The trustees' current aim is to have reserves amounting to £250,000, and the actual free reserves are therefore higher than the desired levels.

What steps will we take to maintain our reserves at the level set?

- Continue to closely monitor income and expenditure.
- Actively seek alternative sources of income.
- Receive reports to demonstrate we are maintaining our reserves at the level set.

Monitoring and review
Trustees will review the level of reserves annually to ensure the sums available continue to meet our future commitments. This will be carried out by the Finance Sub-Group with recommendations made to the Board of Trustees.

Trustees will report on our reserves in our Audited accounts; this is in line with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the legal requirements of the Charities (Accounts and Regulations) Act.

Risks
Learning Disability Wales recognises that the Charity Commission has concerns about charitable organisations that rely heavily or predominantly upon a single source of funding. In our case the main source of funding has been the Sustainable Social Services Grant from Welsh Government.

We work to reduce this risk by seeking sustainable funding opportunities that diversify our sources of income. This includes:

- Organising and delivering a substantial training programme.
- Developing our Easy Read translation and design service.
- Identifying and undertaking projects that further our mission and contribute to our running costs.
- Ensuring that all projects we undertake in the future have full cost recovery drawn in and support the core activity of LDW.

We also:

- Monitor our income and expenditure to ensure we work to budget.
- Seek to increase a reserve fund in line with the Charity's reserve policy.
- Have re-structured our Finance team to strengthen our financial management and planning and improve our sustainability.

For the coming year we regard our main risks to be:

- A reduction in grant and project funding that would impact on staff working hours, service delivery and possible redundancies. This could be mitigated by a recommendation made by the Finance and HR Sub-group that may include supplementing the shortfall in grant with income generated from project activity, easy read service and increase in training activity or reserves as necessary.

- Loss of key staff that would impact and disrupt operational functioning and expertise within the team. Will be mitigated by a process of succession planning and responsive and efficient recruitment processes.
- A failure in partner performance that would risk failure to meet project requirements and loss of reputation. Will be mitigated by an initial formal agreement being made between all partners that will include robust quality management arrangements.
- The uncertainty caused by funding cuts and the current financial climate.

Investment policy
The charity currently holds no long-term investments. It is the charity's policy to invest its short-term surplus funds in a bank deposit account, affording ready access and minimum risk.

Grant-making
The charity provides grants to various institutions in accordance with the terms and conditions of the incoming resources received.

Principal funding sources
The nature of the work undertaken by Learning Disability Wales means that there will be a substantial reliance upon central government funding from the Welsh Government. Work has continued to diversify and draw in new streams of income in a manner consistent with our organisational aims.

Our projects are chiefly funded by Welsh Government. The detailed analysis of income and expenditure by service area that is given on the following pages confirms this narrative and demonstrates that expenditure has supported the key objectives of the charity.

Future developments

In the coming year it will be necessary to continue to monitor income and expenditure very carefully and to continue to seek alternative sources of income.

We have been successful in being awarded:

Continuation of Sustainable Social Services Third Sector Grant from the Welsh Government and a commitment to funding for 5 years in total.

- Extended funding for the Engage to Change project to work on legacy but not delivery.
- Continuation of funding for North Wales Gig Buddies

Gig Buddies Cardiff secured until March 2023.

Structure, governance and management

The Trustees are delighted to report that a good level of reserves has been maintained and that there is a great sense of stabilisation within the organisation which is evidenced in a good audit report.

The charity is a company limited by guarantee and governed by its memorandum and articles of association.

Trustees delegate the day-to-day running of Learning Disability Wales to its paid staff team. The distinction between the responsibility of paid staff and trustees is laid out in our schedule of delegated authority that trustees review annually.

The Board of Trustees (including advisors) meets four times a year and receives financial reports as well as reports on our work activities. Trustees delegate financial responsibility to the Finance subgroup and employment responsibility to the Human Resources sub-group. They meet before each Board of Trustee meeting and keep the Board of Trustees fully informed and make appropriate recommendations. The sub-groups make sure that we are compliant with all relevant legislative financial and employment requirements.

Recruitment and appointment of new trustees
Our members comprise full voting organisations and associate (non-voting members). Our trustees are elected by full members at our Annual General Meeting and serve for three years (which can be renewed). The Board of Trustees (comprising of up to 14 trustees and up to four advisors) is responsible for setting the overall strategic direction of the organisation. The Board of Trustees has powers to co-opt to vacant seats and to appoint up to four non-voting advisers whose recommended term of office is two years.

Induction and training of new trustees
All trustees receive a comprehensive online Trustee Handbook detailing information about the organisation in an accessible format. Newly appointed trustees take part in an induction session to brief them on the organisation's work and their responsibilities regarding governance.

During the year trustees participated in Board of Trustee meetings, Finance and Human Resources sub-groups and other working group meetings.

Election of Honorary Officers
The honorary officers of Learning Disability Wales are:

Chair: Jon Day Treasurer: Stephen Cox succeeded by Ian Benbow on 10/01/23

Staff and remuneration
During the period of this report Learning Disability Wales employed 23 staff. The CEO is accountable to the Board of Trustees for the effectiveness and performance of the staff team to deliver the organisation's operational plan. Trustees receive regular reports on organisational performance against objectives and targets set.

LDW has its own salary scale and increments are subject to affordability. Cost of living awards are reviewed annually by the Board of Trustees, considering affordability, general economic factors e.g., inflation, overall pay settlements in the UK economy and in relevant sectors, changes in average earnings, etc. All employees are enrolled into the organisation's group pension scheme.

LDW moved to a mixed model of working with staff being office based, hybrid or home working depending on job role.

Reference and administrative details

Registered charity name	Learning Disability Wales- Anabledd Dysgu Cymru
Charity registration number	1062858
Company registration number	02326324
Registered office	41 Lambourne Crescent Cardiff Business Park Llanishen Cardiff CF14 5GG
Trustees	Ian Benbow Lily Beyer Jacqueline Caldwell Stephen Cox - term of office ended 10/1/23 Wayne Crocker Jonathan Day James Donaldson Amanda Evans - term of office ended 10/1/23 Dawn Gullis - resigned 24/5/22 Claire Higgins - appointed 10/1/23 Rhian Jones - appointed 10/1/23 Albert Lewis Sian Owen Joseph Powell Alison Thomas Laura White Angharad Williams - appointed 10/1/23
Company secretary	Zoe Richards
Key management personnel	Z Richards– Chief Executive Officer A Kenvyn - Engage to Change Project Manager J Moore – HR & Governance Manager K Warner – Innovation Manager S Rose - Events & Network Manager Z Tabeyeva - Finance Manager L Griffiths - Accessible Communications Manager S Williams - Policy and Communications Manager

Auditors	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB
Principal bankers	Barclays Bank PLC 241 Cowbridge Road East Canton Cardiff CF11 9TB
Solicitors	Passmores Solicitors 21 Tynewydd Road Barry CF62 8HB

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.

Ian Benbow
(Treasurer)



Dated: 27/09/2023

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

The trustees, who are also the directors of Learning Disability Wales - Anabledd Dysgu Cymru for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent;

- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

Opinion

We have audited the financial statements of Learning Disability Wales - Anabledd Dysgu Cymru (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Azets Audit Services

20-12-2023

Azets Audit Services

Chartered Accountants
Statutory Auditor

Ty Derw, Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Income from:							
Donations and legacies	2	409,499	-	409,499	390,365	29,232	419,597
Charitable activities	3	202,015	1,281,825	1,483,840	204,772	2,151,926	2,356,698
Investments	4	3,826	-	3,826	2,622	-	2,622
Total income		615,340	1,281,825	1,897,165	597,759	2,181,158	2,778,917
Expenditure on:							
Charitable activities	5	491,026	1,305,279	1,796,305	501,867	2,160,036	2,661,903
Net incoming/(outgoing) resources before transfers		124,314	(23,454)	100,860	95,892	21,122	117,014
Gross transfers between funds		(8,214)	8,214	-	-	-	-
Net income/(expenditure) for the year/ Net movement in funds		116,100	(15,240)	100,860	95,892	21,122	117,014
Fund balances at 1 April 2022		609,428	21,122	630,550	513,536	-	513,536
Fund balances at 31 March 2023		725,528	5,882	731,410	609,428	21,122	630,550

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

BALANCE SHEET

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	**10**		642		2,080
Current assets					
Debtors	**11**	74,489		60,279	
Cash and cash equivalents		784,135		878,839	
		858,624		939,118	
Creditors: amounts falling due within one year	**12**	(127,856)		(310,648)	
Net current assets			730,768		628,470
Total assets less current liabilities			731,410		630,550
Income funds					
Restricted funds	**15**		5,882		21,122
Unrestricted funds					
Designated funds	**16**	22,925		34,363	
General unrestricted funds		702,603		575,065	
			725,528		609,428
			731,410		630,550

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 27 September 2023



Ian Benbow - Treasurer

Company Registration No. 02326324

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2023 £	2022 £	2022 £
Cash flows from operating activities					
Cash (absorbed by)/generated from operations	22		(98,530)		214,848
Investing activities					
Investment income received		3,826		2,622	
Net cash generated from investing activities			3,826		2,622
Net cash used in financing activities			-		-
Net (decrease)/increase in cash and cash equivalents			(94,704)		217,470
Cash and cash equivalents at beginning of year			878,839		661,369
Cash and cash equivalents at end of year			784,135		878,839

1 Accounting policies

Charity information

Learning Disability Wales - Anabledd Dysgu Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Lambourne Crescent, Cardiff Business Park, Llanishen, Cardiff, CF14 5GG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Core funding is recognised where there is entitlement, probable of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income Investment income is recognised on a receivable basis.

1 Accounting policies **(Continued)**

Incoming resources from charitable activities includes income under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Capital grants are recognised in full with depreciation being released over the estimated economic useful life of the asset.

Donated facilities are included at market value.

It is not the policy of the charity to show incoming resources net of expenditure.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure includes any VAT which can not be fully recovered and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include central functions and have been allocated to activity cost category on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are recognised where the trustees have agreed to pay the grant and the recipient has a reasonable expectation that they will receive a grant, provided they comply with the terms of the agreement. Grants offered subject to terms and conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	Over the life of the lease
Fixtures and fittings	50% straight line
Office equipment	50% straight line/33.33% straight line/25% straight line

1 Accounting policies **(Continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.10 Taxation

As a registered charity, the charity is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1.11 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

The charity classifies the lease of a property as an operating lease; rentals are charged on a straight line basis over the term of the lease.

1.14 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation in the period are included in profit or loss.

2 Donations and legacies

	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2023	2022	2022	2022
	£	£	£	£
Donations and gifts	9,499	4,834	29,232	34,066
Grants	400,000	385,531	-	385,531
	409,499	390,365	29,232	419,597
Grants receivable for core activities				
Welsh Government	400,000	385,531	-	385,531
	400,000	385,531	-	385,531

3 Charitable activities

	2023 £	2022 £
Conferences and training events	15,797	7,690
Consultancy and networking	186,218	196,038
Grants	1,281,825	2,151,926
Hosted service fees	-	1,044
	1,483,840	2,356,698
Analysis by fund		
Unrestricted funds	202,015	204,772
Restricted funds	1,281,825	2,151,926
	1,483,840	2,356,698
Grants		
First Choice Housing Association - Gig Buddies	35,000	35,000
Big Lottery Fund - Engage to Change	1,181,545	2,058,645
Denbighshire County Council	3,970	-
Lloyds Foundation - Gig Buddies	27,250	25,000
University of South Wales	5,500	9,484
North Wales Transformation	-	23,347
Flinthshire Council	10,000	450
WCVA	18,560	-
	1,281,825	2,151,926

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	3,826	2,622

5 Charitable activities

	Projects 2023 £	Projects 2022 £
Staff costs	496,714	516,129
Translation costs	21,725	22,148
Computer and website costs	16,942	9,852
Freelance costs	17,724	42,540
Irrecoverable VAT	7,072	888
Meeting and other project costs	34,134	22,950
Subscriptions	1,639	1,519
Premises expenses	35,164	40,694
Printing, postage and stationery	3,995	3,451
Staff and volunteer training and other staff costs	9,101	6,376
Annual conference costs	22,662	538
Travel and subsistence	7,890	4,688
	674,762	671,773
Grant funding of activities (see note 6)	1,011,337	1,884,100
Share of support costs (see note 7)	103,106	100,064
Share of governance costs (see note 7)	7,100	5,966
	1,796,305	2,661,903
Analysis by fund		
Unrestricted funds	491,026	501,867
Restricted funds	1,305,279	2,160,036
	1,796,305	2,661,903

6 Grants payable

	Projects 2023 £	Projects 2022 £
Grants to institutions:		
Engage to Change Grant - Elite	750,793	1,146,069
Engage to Change Grant - Agoriad	152,958	551,144
Engage to Change Grant - Cardiff University	107,586	186,887
	1,011,337	1,884,100

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7 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	69,596	-	69,596	69,625	-	69,625
Depreciation	1,438	-	1,438	1,438	-	1,438
Bank charges	794	-	794	684	-	684
Computer and website costs	5,647	-	5,647	3,284	-	3,284
Legal and professional fees	653	-	653	613	-	613
Meeting and other project costs	11,378	-	11,378	7,650	-	7,650
Subscriptions	546	-	546	506	-	506
Premises expenses	11,722	-	11,722	13,565	-	13,565
Printing, postage and stationery	1,332	-	1,332	1,150	-	1,150
Travel and subsistence	-	-	-	1,549	-	1,549
Audit fees	-	4,530	4,530	-	4,380	4,380
Annual Report	-	2,163	2,163	-	1,586	1,586
Trustee expenses	-	407	407	-	-	-
	103,106	7,100	110,206	100,064	5,966	106,030
Analysed between						
Charitable activities	103,106	7,100	110,206	100,064	5,966	106,030

Governance costs includes payments to the auditors of £3,680 (2022: £3,580) for audit fees and £850 (2022: £800) for accounts preparation.

8 Trustees

No trustee received remuneration or received any other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Two trustees (2022: no trustees) were reimbursed travel and subsistence of expenses totalling £407 (2022: £nil).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Chief Executive Officer	1	1
Senior Officers	3	3
Managers	5	5
Administration	3	3
Information officers	5	5
Training co-ordinators	5	4
	22	21

Employment costs	2023 £	2022 £
Wages and salaries	501,181	511,395
Social security costs	30,235	40,689
Other pension costs	34,894	33,670
	566,310	585,754

Key management personnel

The total renumeration paid to key management personnel during the year was £341,071 (2022: £296,024).

Redundancy and settlement payments

Contained in wages and salary costs above are redundancy and settlement costs totalling £809 (2022: £13,619). There were no amounts outstanding at the year end (2022: £4,547).

Full time equivalent employees

The average number of full time equivalent employees during the year was 17.61 (2022: 15.78).

The number of employees whose annual remuneration was £60,000 or more were:

	2023 Number	2022 Number
£60,000- £70,000	1	-

Pension contribtutions regarding employees paid > £60,000 totalled: £4,473 (2022: £4,289).

10 Tangible fixed assets

	Improvements to property	Fixtures and fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2022	27,116	15,766	60,938	103,820
At 31 March 2023	27,116	15,766	60,938	103,820
Depreciation and impairment				
At 1 April 2022	27,116	15,766	58,858	101,740
Depreciation charged in the year	-	-	1,438	1,438
At 31 March 2023	27,116	15,766	60,296	103,178
Carrying amount				
At 31 March 2023	-	-	642	642
At 31 March 2022	-	-	2,080	2,080

11 Debtors

	2023	2022
Amounts falling due within one year:	£	£
Trade debtors	59,560	44,982
Prepayments and accrued income	14,929	15,297
	74,489	60,279

12 Creditors: amounts falling due within one year

	Notes	2023	2022
		£	£
Other taxation and social security		18,535	26,892
Deferred income	13	84,133	236,913
Trade creditors		13,594	7,445
Other creditors		3,665	285
Accruals and deferred income		7,929	39,113
		127,856	310,648

13 Grants

	2023	2022
	£	£
Arising from grants	78,120	231,413
Training and consultancy	6,013	5,500
	84,133	236,913

Deferred income is included in the financial statements as follows:

	2023	2022
	£	£
Balance brought forward	236,913	151,681
Income received	1,038,264	2,334,932
Income released	(1,191,044)	(2,249,700)
Balance carried forward	84,133	236,913

14 Retirement benefit schemes

Defined contribution schemes

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

The amounts outstanding at the year end totalled £3,647 (2022: £nil).

The charge to profit or loss in respect of defined contribution schemes was £35,489 (2022: £33,670).

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds			Movement in funds			
	Incoming resources	Resources expended	Balance at 1 April 2022	Incoming resources	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
Big Lottery Fund - Engage to Change	2,058,645	(2,058,645)	-	1,181,545	(1,181,545)	-	-
Gig Buddies	113,029	(91,907)	21,122	87,014	(110,468)	8,214	5,882
University of South Wales	9,484	(9,484)	-	5,500	(5,500)	-	-
WCVA Kickstart Scheme	-	-	-	7,766	(7,766)	-	-
	2,181,158	(2,160,036)	21,122	1,281,825	(1,305,279)	8,214	5,882

Big Lottery Fund - Engage to Change - The project is being funded by The Big Lottery. This is a five-year project which started in June 2016, will work with 800 employers across Wales to help over a 1,000 young people with learning disability and/or autism to develop their employment skills through paid work placements lasting between 6-12 months. Learning Disability Wales are the lead partner. The other organisations are supported employment agencies ELITE and Agoriad, self advocacy organisation All Wales People First, and Cardiff University.

Gig Buddies - Befriending scheme matches people with a learning disability with volunteers who share the same interests, so they can go to gigs together.

University of South Wales - Funding received to cover salary costs in relation to a COVID-19 research project.

WCVA Kickstart Scheme- Funding recieved to provide six month job placements for young perople.

Transfers - Relate to project costs funded by unrestricted funds.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2021	Resources expended	Transfers	Balance at 1 April 2022	Resources expended	Transfers	Balance at 31 March 2023
	£	£	£	£	£	£	£
Fixed asset fund	3,518	(1,438)	-	2,080	(1,438)	-	642
Property maintenance fund	4,200	-	-	4,200	-	-	4,200
IT and communicatio n fund	13,083	-	-	13,083	-	-	13,083
Working Together with Parents Network	5,000	-	-	5,000	-	-	5,000
COVID-19	10,000	-	-	10,000	-	(10,000)	-
21st Century	14,469	-	(14,469)	-	-	-	-
	50,270	(1,438)	(14,469)	34,363	(1,438)	(10,000)	22,925

Designated funds above relate to:

Fixed asset fund – this represents the net book value of tangible fixed assets. Movement relates to the annual depreciation charge and the value of additions in the year.

Property maintenance fund – this is in existence to cover the potential maintenance on the leasehold property. The balance will be spent as and when the need requires and a contingency kept for the reinstatement clause on the property lease.

IT and communications fund – this is in existence to cover the potential replacement costs of IT and communications.

Working Together with Parents Network - this in existence to set aside expenditure to work towards a common vision and joint ways of working with parents with a learning disability.

COVID-19 - this fund was created for expenditure in relation to the pandemic. The remaining funds un-utilised were transferred back to general unrestricted funds during 22/23.

21st Century - this fund relates to Welsh Government underspends which will be utilised in future periods.

Transfers - relate to un-utilised funds transferred back to general unrestricted funds during 22/23.

17 Analysis of net assets between funds

	Unrestricted funds 2023	Designated funds 2023	Restricted funds 2023	Total 2023	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2023 are represented by:								
Tangible assets	-	642	-	642	-	2,080	-	2,080
Current assets/(liabilities)	702,603	22,283	5,882	730,768	575,065	32,283	21,122	628,470
	702,603	22,925	5,882	731,410	575,065	34,363	21,122	630,550

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	22,700	22,700
Between two and five years	41,917	64,617
	64,617	87,317

19 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

20 Ultimate controlling party

The charity is controlled by the trustees. No one party has overall control.

21 Company limited by guarantee

The charity is a company limited by guarantee. Each member has agreed to contribute £1 in the event of winding up.

22 Cash generated from operations	2023	2022
	£	£
Surplus for the year	100,860	117,014
Adjustments for:		
Investment income recognised in statement of financial activities	(3,826)	(2,622)
Depreciation and impairment of tangible fixed assets	1,438	1,438
Movements in working capital:		
(Increase) in debtors	(14,210)	(16,129)
(Decrease)/increase in creditors	(30,012)	29,915
(Decrease)/increase in deferred income	(152,780)	85,232
Cash (absorbed by)/generated from operations	(98,530)	214,848

23 Analysis of changes in net funds

The charity had no debt during the year.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

England & Wales - Charity number 1062858

Accounts

Charity Registration No. 1062858

Company Registration No. 02326324 (England and Wales)

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The trustees present their report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

Purpose of the Charity

Governing document
The charity is controlled by its Memorandum and Articles of Association and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees of Learning Disability Wales (LDW) meet at least 4 times per year and set the strategic direction for the organisation, and oversee our activities, in line with our business and operational plans.

Learning Disability Wales is a membership organisation and is:

- a charity and not-for-profit company
- a membership organisation that works with its members and partners working to create a Wales that values and includes every child, young person and adult with a learning disability.

The activities of the charity are guided by the objects set out in the Memorandum and Articles of Association. These are:

- 'The relief of persons with learning disabilities in Wales, in particular through the provision of services and facilities including participation in the arts to enable the said persons to achieve their full potential as part of society and to increase the choices open to people with learning disabilities and the control they have over their own lives;'
- 'The advancement of education amongst the public, in particular but not exclusively amongst voluntary organisations and other service providers, carers and for families of people with learning disabilities as to the needs, experiences and aspirations and wishes of people with learning disabilities.'

The initiatives that we have undertaken comply with and further our legal purposes and are set out in our Memorandum and Articles of Association and other governing documents.

Further details on our strategies for achieving our aims and objectives are provided in our internal working documents.

Trustees regard to the Charity

Public benefit
The trustees of Learning Disability Wales can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The most significant activities that we undertook during the year that demonstrate public benefit are set out below.

Other beneficiaries
Our goals deliver public benefit for several audiences concerned with supporting people with a learning disability: their parents and carers, organisations and individuals in our membership, the many professionals and individuals in Wales and beyond who visit our website, read our publications, who attend our training, participate in our networks, the organisations that we partner with and the government agencies who are influenced by our advice. Our membership comprises: Full 80 voting member organisations and 120 associate (non-voting members).

Our Mission
We want Wales to be the best country in the world for people with a learning disability to live, learn and work.

Our Values
Our values are based on a belief that we are all born with equal rights We believe that as a child, young person or adult with a learning disability you have a right to:

- Be valued and respected
- Have a meaningful life
- Be able to learn, develop and have access to meaningful education and training throughout life
- Be seen, heard, included and have a voice
- Be in control of your life
- Have friendships, relationships and a social life
- Work
- Be a contributing citizen.

These values are underpinned by the UN Convention and Declaration on the Rights of the Child and the UN Convention on the Rights of Persons with Disabilities.

Our Aims
Our aims support our vision of Wales becoming the best country in the world for people with a learning disability to live, learn and work:

- An inclusive education system that people with a learning disability feel part of.
- A workforce that includes people with a learning disability.
- A society that includes, values and respects people with a learning disability.
- Laws, policy and practice that are co-produced by people with a learning disability.
- People with a learning disability have a voice and contribute to issues that affect them.

Achievements and performance

Below is a list of our projects this year:

- 21st Century People: 5-year Welsh Government funded project from April 2019
- Engage to Change: 5-year National Lottery and Welsh Government funded employment partnership project from June 2016.
- Easy Read Wales: Self-funding project.
- Gig Buddies Cymru – South and North Wales
- Partner on a large UK Covid-19 research project - Coronavirus and People with Learning Disabilities Study UK
- Overarching to our work is to ensure that Learning Disability Wales sets a good example in the way that it is run.

In November 2019 we launched our new 5-year Strategy 'We want Wales to be the best country in the world for people with a learning disability to live, learn and work'.

Information about Learning Disability Wales and our projects can be found on our website: www.ldw.org.uk

The highlights of our work for each project April 2021 to March 2022 were as follows:

21st Century People

Parents with a learning disability
We continued to work in partnership with Vale People First to maintain their group for parents with a learning disabili to meet both online and in person. We relaunched the network for professionals who work with parents with a learnir disability on 19 January 2022. 50 people attended including parents with learning disabilities and professionals. W provided feedback to Prof Ruth Northway's research team on the draft new guidance for social workers on supportir parents with learning disabilities.

Best practice – local authorities
We delivered one workshop in partnership with Cerebra to help parents and unpaid carers work effectively with publ service providers to secure the best services for people with a learning disability. The workshop focuses on dispu resolution and effective ways of working with public services.

Welsh Youth Parliament
We successfully reapplied to be a partner organisation for the next 2 years supporting 2 young disabled people to b Members of the next Welsh Youth Parliament (WYP). We developed and implemented an accessible selection proce to elect 2 young disabled people from across Wales. We discussed each young person's support and access needs ensure that we are able to support them in a person-centred way. We also made sure that WYP staff were aware of th young people's access needs and how these could be addressed. We supported Members to attend 2 online region meetings and the first full WYP meeting.

Accessible information

We have run 21 online training courses upskilling 301 people to make information easy to read and understand. 94.5% rated the course "Very good – Good". All delegates said the course met its objectives.

We have responded to the need for easy read during the pandemic by setting up a 'coronavirus resource page'. https www.ldw.org.uk/project/coronavirus/

This webpage contains documents and guidance. This has been produced for Public Health Wales and Wels Government. In English and Welsh this includes stay at home, self -isolation, a series of health leaflets, ethical value hospital admission letter, shielding, visits to hospital, DNR, reconnecting safely, testing, pharmacy, car rides.

Policy and people

Following discussions with the Learning Disability Consortium, we agreed to set up a new Cross Party Group c Learning Disability to address the specific issues facing people with a learning disability and their families in Wales. W invited Members of the Senedd from all parties to join the group and 3 agreed to do so. The first meeting of the ne group will take place in May 2022.

We facilitated the Learning Disability Policy Group for policy leads in the sector to discuss issues arising from th pandemic including vaccines, changes to rules, re-opening of services etc.

As part of the Learning Disability Consortium, we continued to work closely with Welsh Government and Public Heal Wales on issues affecting the lives of people with a learning disability and their families during the pandemic.

Consultation responses included:

- Department of Work and Pensions – "Shaping future support: The Health and Disability Green Paper"
- Draft Social Partnership and Public Procurement (Wales) Bill
- Welsh Government's draft statutory guidance and codes for the new curriculum in Wales
- Priorities for the Sixth Senedd
- The Electoral Commission's Equality, Diversity and Inclusion Strategy.

The Learning Disability Consortium increased its meetings to four per month and have widened its membership to include Cymorth Cymru and Downs Syndrome Association. Two meetings include representatives from WG and PHW and the other two are 3rd sector only. LDW lead and coordinate these meetings and have brought together stakeholders, partners, academics and policy makers to ensure that the voice of LDW, parents and carers and support organisations is present in Covid-19 Policy and guidance.

We continue to increase our communications and engagement through blogs, articles and items on social media. We have 4,442 likes and 5,233 followers on Facebook and 7,901 followers on Twitter.

Annual Health Checks
Our work around Annual Health Checks continued to be affected by the pandemic. The easy read resources were made available to GPs and health professionals online and we had regular discussions with PHW about making them available to people with a learning disability and their families. It is hoped that these will be uploaded to the NHS 111 website, which is managed by Welsh Ambulance Service.

Reducing restrictive practice
We continued to attend Challenging Behaviour Community of Practice meetings online and engaged with the network to promote the involvement of people with challenging behaviour in the Covid-19 research study. We took part in the launch event for Welsh Government's new Reducing restrictive practices framework as a panellist. We are involved in discussions with Improvement Cymru and Social Care Wales about the possibility of holding an event to raise awareness of restrictive practices and the new framework.

Socialisation
We held our second Connections Cymru meeting in July that invites people across Wales to talk about how we can tackle loneliness and social isolation. Discussions were around Our Social Networks project findings and how to help people be less lonely and socially isolated and also the 'I Team' approach to planning for a good life (similar to Circles of Support). 40 people attended.

We worked closely with the North Wales Transformation Project with their 'Alliance for a better future' group, coproducing in North Wales. Issues included Gig Buddies, transport and connecting in N Wales. Discussions took place with the 7 'Stay Up Late Ambassadors' who have a learning disability to see how we can work more closely together.

The theme of our Annual Conference addressed loneliness and isolation. The conference was held online due to Covid restrictions with 25 separate sessions held, attended by over 200 people.

Personalised Technology
We have held another meeting of our personalised technology community of practice where the role of staff was talked about. We now have 116 members of the network. We furthered our connections with other networks in Wales relevant the work of the community of practice such as joining All Wales Digital Alliance. We have provided training to 50 people, helping them to develop their skills, confidence and knowledge to support people to communicate online.

Engage to Change

This 6.5-year project is working with 800 employers across Wales to help 1,000 young people with a learning difficulty, learning disability and/or autism to overcome barriers to employment and develop their skills. Engage to Change provides unpaid work experience, paid supported employment, volunteering opportunities, supported internships and access to supported apprenticeships. The project aims to influence policy in areas such as youth employment, education and skills. We are leading a consortium of organisations that includes supported employment agencies ELITE and Agoriad, and Cardiff University National Centre for Mental Health. In Year 6 we had an SLA agreement with self-advocacy organisation All Wales People First for them to facilitate Evaluation Forums. Initially a 5-year project, Engage to Change extended for a further 18months, the current end date being 30th November 2022. An application to extend for an addition 6 months using underspend against allocated budget was recently applied for, a decision is expected shortly.

In the last year project activity continued to be impacted by Covid-19 restrictions, but this started to ease as the year progressed, lockdowns came to an end, face-to-face work resumed, and employers started to become more open to providing placements and jobs.

- Between 1 June 2021 and the end of May 2022, 126 young people were referred into the project bringing a total of 1,042 to the end of May 2022.
- In addition, Engage to Change has Project SEARCH supported internship sites based at Ysbyty Gwynedd, Ysbyty Glan Clwyd, the Princess of Wales Hospital Bridgend, and Cardiff University. To date they have provided 144 young people with supported internships.
- To date the alternative supported internship programmes working in partnership with Coleg Llandrillo Menai, Coleg y Cymoedd and Coleg Gwent, have provided 80 young people with supported internships.

Of the young people supported:

i. 1,089 have increased employability skills
ii. 457 young people have gained experience in short-term periods of unpaid work experience.
iii. 428 young people have gained experience in longer-term periods of paid supported work placements.
iv. 367 young people have entered sustainable employment.
v. 281 young people have sustained employment for 13 weeks or more.
vi. 810 young people have registered/are working toward achieving accreditation.
vii. 568 young people have achieved accreditation in one or more units.
viii. 722 employers have provided work experience/unpaid placements, 397 paid placements and 232 sustained employments.

- Learning Disability Wales has led the communications activity on the Engage to Change project. The project website and social media is regularly updated with news articles, case studies, project updates and monthly blogs from the Lead Ambassador.
- Our Engage to Change social media channels have continued to grow steadily and regularly provide updates on the project, raise awareness, and engage with our stakeholders such as professionals within the 3rd and public sectors, parents/carers, and young people from the project.
- On Twitter, between 1 June 2021 and 31st May 2022 followers grew by 38 accounts from 1165 to 1203. During this period the twitter account had 15,481 tweet impressions, 5687 profile visits and was mentioned 154 times by other accounts.
- Between June 1st, 2021, and 31st May 2022 Engage to Change's Facebook page grew by 36 likes from 856 to 892 likes. In this period the page was visited 1288 times and posts reached 4,754 people. Posts shared on the Engage to Change Facebook page during this time received 200 likes and reactions, were shared 94 times and led to 379 link clicks. Engage to Change's Facebook audience is made up of 80.4% women and 19.6% men with 95.9 percent of the audience located in the UK.
- Videos have been produced regularly to demonstrate the success of young people involved in the project and document their journeys and progress into the world of work. Individual videos were produced of interns at the supported internship sites to show progress on their journey towards employment. In addition, we produced 6 new videos that were uploaded to the Engage to Change YouTube channel and had a combined view total of 498 views.
- Between June 1st, 2021, and 31st May 2022 Engage to Change had 5,914 visitors to its website of which 5,835 were new users. These visitors made 7,459 sessions with the average session duration of 1m 27s. During this period there were 14,624 page views.

- Supported by LDW Events and Networks team, the project held a Stakeholder Event in March 2022 to launch the evaluation report on the first four years. Attended by 40 people, the event included presentations by 4 participants, Dr Beyer and from the Lead Ambassador who also chaired the event. The Report available in English, Welsh and easy read version of both was then widely circulated including to WG.
- At the start of Year 6 the Lead Ambassador tupe'd across from AWPF to LDW. Throughout the year he worked closely with the Project Comms Officer to: review the project website; record and post his monthly blog; facilitate Fun Hours for E2C participants, a drag coffee morning and staff quiz; develop, record and post on the project social media his Top Tips for employment, chair and present at events, including during a meeting partners had with Minister for the Economy Vaughan Gething.
- During national apprenticeship week, the Lead Ambassador presented about E2C and a film of an E2C participant who had gained an apprenticeship was shown.
- LDW Events and Networks team and Engage to Change worked in partnership with the National Autism Team and Swansea University to plan and host an employment event for people with a learning disability and autism.
- Our project manager Angela Kenvyn attended the daily sessions during LDW Annual Conference 'We can work it out', giving the opening speech at 'Support into Work' and 'Valued in Work'.
- During Year 6, in respect of influencing policy and leaving a legacy, the project has been successful with the inclusion of job coach support in the new WG Employability and Skills Plan. The new Jobs Growth Wales+ programme includes job coach support for traineeships with funding confirmed for the next year. A new supported shared apprenticeship scheme starts on 1st August with 5 job coaches funded by WG. Supported internships, (with job coach support), introduced to Wales by the project, have become included in the new FE Curriculum, funded by WG as Pathway 4. The number of supported internship programmes across Wales is increasing year on year.
- Partners continued to meet with civil servants and to attend the WG Disabled People's Employment Working Group and to attend a new Stakeholder Group set up by WG and DWP at which issues with Access to Work could be raised and addressed.
- Our project manager participated in the ILS P4 Supported Internship Working Group meetings organised by Colleges Wales, to develop quality standards and guidelines for colleges on facilitating supported internships. In addition, attended Steering Group meetings organised by North Wales Together Transformation Team to develop a North Wales Employment Strategy for People with Learning Disabilities
- Engage to Change responded to 9 Consultations this year with LDW /E2C Policy Officer collating responses from project partners, authoring and submitting the final response.

- Refresh of Welsh Government's Economic Contract
- Curriculum for Wales Guidance for Careers and Work-Related Experiences (CWRE)
- Benefits System in Wales Needs Reform
- Senedd Committee priorities consultations: Children, Young People and Education Committee; Health and Social Care Committee; Climate Change, Environment and Infrastructure Committee
- DWP - Shaping Future Support Health & Disability Green Paper
- Children, Young People and Education Committee - Tertiary Education and Research (Wales) Bill
- Shared Apprenticeship – A Proposed New Regional Delivery Model (WG)c
- UK Enquiry into health Assessments for benefits (DWP)

And on behalf of LDW:

- UK Disability Unit's consultation on Disability Workforce reporting for large employers

Gig Buddies Cymru

Gig Buddies Cymru/Ffrindiau Gigiau Cymru (GB) is an innovative befriending scheme matching people with a learning disability (PWLD) and/or autism with a volunteer who has the same interests. They become a Gig Buddy pair so they can have the social life they want, when they want, safely and with a friend. This also helps reduce loneliness and social isolation that people with a learning disability experience. A 'gig' can be anything they choose – music, sport, arts, cinema etc.

This year Gig Buddies Cymru was funded by First Choice Housing Association, Lloyds Bank Foundation, North Wales Transformation project, a donation from Innovate Trust and fundraising activities.

South Wales: We are in year 3. We worked across 5 counties. 29 volunteers were recruited. 25 participants were recruited. We made 10 matches to form Gig Buddy pairs and made 9 preliminary matches. We held 7 social events in person including food and drink, bingo, music and a theatre drag show.

North Wales: We are in year 2. We worked across 6 counties. From October 2020 43 participants joined the project. 20 Volunteers joined. 10 matches were made. The project is in great demand with people on our waiting list. We facilitated participants to plan their own social events. 4 social events were held in different counties. We had a large social event with bands and a DJ in Pontio Bangor in March where we celebrated the first year anniversary of Gig Buddies in North Wales. We started to hold volunteer support sessions.

All Wales: We:

- Held a few social events online this year due to the pandemic with quizzes, music and karaoke and talent show. We joined with other UK projects at a Christmas online party.
- held a successful online fundraising music and comedy night with a band member from Idles where bands, comedians, auction and raffle raised money.
- Had 25 runners running to raise money for our project in the Cardiff Half Marathon.
- trained 20 volunteers online.
- worked closely with county voluntary councils, statutory sector, third sector and music/arts/community organisations.
- raised awareness at events/stalls and media.
- updated our merchandise and leaflets
- were pleased to have one of participants become a volunteer – Victoria who became our social media content officer spreading communications and awareness.
- connected with other Gig Buddy projects through regular meetings held throughout the year.
- Started to look for new funding sources to meet the current and future demand of the project.
- Gathered feedback from participants, volunteers, statutory sector, families, arts organisations and stakeholders.

Easy Read Wales

Our Easy Read service produces easy read information for people with a learning disability, and those who support them, on behalf of a wide range of organisations:

- We produced 157 documents for 46 clients.
- Over £190,000 income
- Produced 2 Information Videos
- Training: Digital Accessibility in Word and PDFs
- We started gathering feedback from people who use our documents through an online survey.

Covid Research Project

We continued to work with partners on phases 2 and 3 of the research study. As part of phase 2 we helped to recruit some new participants to take part in the interviews and we held an online event to share the findings. For phase 3 no new participants were recruited as only previous participants were interviewed or asked to complete the surveys. We held an online question and answer session to allow stakeholders to ask the research team and project partners questions about the study and its findings. The final report was published in February 2022 and shared widely with policy makers, stakeholders and other relevant individuals.

Recruit and support Trustees to contribute to the effective management of Learning Disability Wales

- We held an EGM in July to extend our existing Trustees term of office to avoid all trustees having to stand down in 2021 and to allow for a staggered turnover going forward, increase the future term of office for trustees, allowing flexibility to move Trustee applications to our Open Seat category if we cannot fill the Communities of Interest seats, and reducing the length of trustee retirement. All proposals were agreed.
- We held our AGM in November and members appointed 4 new trustees.
- New trustees received a full induction.
- We held two joint Finance & HR sub-group meetings, five separate Finance subgroup meetings and three separate HR subgroup meetings.
- We held four Board of Trustee meetings.
- We held a series of trustee meetings to review their performance and our Governance in line with the Charity Governance Code.

Manage the organisation's finances and improve financial security so Learning Disability Wales can maintain and increase its activities in line with its mission.

- We set up new financial procedures for our new projects.
- First Choice Housing continued to fund Gig Buddies in the South with £25,000
- First Choice Housing also supported a new North Wales Project with £10,000
- Lloyds Foundation funded Gig Buddies Cymru Project £25,000
- North Wales Transformation team funded Gig Buddies North with £23,347
- Our Easy Read service generated income of £191,055

Financial review

During the current financial year, LDW posted a surplus of £117,014 consisting of an unrestricted surplus of £95,892 and a restricted surplus of £21,122.

The unrestricted surplus increased our unrestricted reserves to £609,428. Of this, £2,080 is represented by tangible assets and a further £32,283 has been designated for specific purposes, leaving £575,065 as the free reserves of the charity.

Reserves Policy
Our governing documents specify that "Any surplus of the Company shall be applied as follows, in such proportion and in such manner as may be decided upon by the members in General Meeting:

a. to creating a general reserve for the continuation and development of the Company.
b. to making payments for charitable purposes in furtherance of the objects of the Company".

This policy demonstrates that our funds are being appropriately managed, and that Trustees are committed to maintaining financial stability and a means for Learning Disability Wales to continue to meet our charitable purposes and liabilities should the need arise.

Definition of reserves
Reserves are part of our 'unrestricted income' that, following on from designated reserves (money set aside), is freely available to spend on our charitable purpose.

Why does LDW need reserves?
LDW may need to use reserves for the following reasons:

- To fund activities during the periods when there is uncertainty about the extent of statutory funding e.g. Welsh Government.
- To ensure the continuation of projects when funding from other sources ends and alternative sources of funding are sought.
- To enable LDW to proceed with new ventures and opportunities, even though some funding may be available from other sources eventually.
- To fund unexpected expenditure that may arise. This is particularly important given the unknown consequences of Covid-19.
- To provide reasonable sums to meet our payments and commitment for redundancies and creditors that may arise through a service contract.

Our required level of reserves
Our level of free reserves will be sufficient to cover our current liabilities and an allowance to develop new and existing projects.

When considering the appropriate level of reserves, trustees consider the following factors:

- Current and emerging risks (as detailed in our operational risk register)
- Patterns of expenditure and timing of cash flow
- Current strategic plans and what financial commitments are in place
- Current liabilities e.g., leases
- Redundancy costs

In view of the above, the trustees' current aim is to retain reserves of £250,000.

Current level of reserves
Unrestricted funds stand at £609,428 at 31 March 2022. However, of this £2,080 is represented by tangible assets and a further £32,283 has been designated for specific purposes, leaving £575,065 as the free reserves of the charity. The trustees' current aim is to have reserves amounting to £250,000, and the actual free reserves are therefore higher than the desired levels.

What steps will we take to maintain our reserves at the level set?

- Continue to closely monitor income and expenditure.
- Actively seek alternative sources of income.
- Receive reports to demonstrate we are maintaining our reserves at the level set.

Monitoring and review
Trustees will review the level of reserves annually to ensure the sums available continue to meet our future commitments. This will be carried out by the Finance Sub-Group with recommendations made to the Board of Trustees.

Trustees will report on our reserves in our Audited accounts; this is in line with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the legal requirements of the Charities (Accounts and Regulations) Act.

Risks
Learning Disability Wales recognises that the Charity Commission has concerns about charitable organisations that rely heavily or predominantly upon a single source of funding. In our case the main source of funding has been the Sustainable Social Services Grant from Welsh Government.

We work to reduce this risk by seeking sustainable funding opportunities that diversify our sources of income. This includes:

- Organising and delivering a substantial training programme
- Developing our Easy Read translation and design service
- Identifying and undertaking projects that further our mission and contribute to our running costs
- Ensuring that all projects we undertake in the future have full cost recovery drawn in and support the core activity of LDW.

We also:

- Monitor our income and expenditure to ensure we work to budget
- Seek to maintain increase a reserve fund in line with the Charity's reserve policy
- Have re-structured our Finance team to strengthen our financial management and planning and improve our sustainability.

For the coming year we regard our main risks to be:

- A reduction in grant and project funding that would impact on staff working hours and lead to potential redundancies. This could be mitigated by a recommendation made by the Finance and HR Sub-groups that may include supplementing the shortfall in grant with income generated from project activity, easy read service and increase in training activity or reserves as necessary.
- Loss of key staff that would impact and disrupt operational functioning. Will be mitigated by a process of succession planning and responsive and efficient recruitment processes.
- A failure in partner performance that would risk failure to meet project requirements and loss of reputation. Will be mitigated by an initial formal agreement being made between all partners that will include robust quality management arrangements.
- The uncertainty caused by Covid-19 and its impact on funding sources.

Investment policy
The charity currently holds no long-term investments. It is the charity's policy to invest its short-term surplus funds in a bank deposit account, affording ready access and minimum risk.

Grant-making
The charity provides grants to various institutions in accordance with the terms and conditions of the incoming resources received.

Principal funding sources
The nature of the work undertaken by Learning Disability Wales means that there will be a substantial reliance upon central government funding from the Welsh Government. Work has continued to diversify and draw in new streams of income in a manner consistent with our organisational aims.

Our projects are chiefly funded by Welsh Government. The detailed analysis of income and expenditure by service area that is given on the following pages confirms this narrative and demonstrates that expenditure has supported the key objectives of the charity.

Future developments

In the coming year it will be necessary to continue to monitor income and expenditure very carefully and to continue to seek alternative sources of income.

We have been successful in being awarded:

- Sustainable Social Services Third Sector Grant from the Welsh Government and a commitment to funding for five years at an increased level to previous funding.

- Big Lottery Grant working with four partner organisations for 'Engage to Change'. This project will ensure 1,000 young people with a learning disability and/or autism gain supported employment work placements. Funding is secured until the end of October 2022
- Expansion of Gig Buddies to North Wales with secured funding
- Gig Buddies Cardiff secured until March 2023

Structure, governance and management
The Trustees are delighted to report that a good level of reserves has been maintained and that there is a great sense of stabilisation within the organisation which is evidenced in a good audit report.

The charity is a company limited by guarantee and governed by its memorandum and articles of association.

Trustees delegate the day-to-day running of Learning Disability Wales to its paid staff team. The distinction between the responsibility of paid staff and trustees is laid out in our schedule of delegated authority that trustees review annually.

The Board of Trustees (including advisors) meets four times a year and receives financial reports as well as reports on our work activities. Trustees delegate financial responsibility to the Finance sub group and employment responsibility to the Human Resources sub-group. They meet before each Board of Trustee meeting and keep the Board of Trustees fully informed and make appropriate recommendations. The sub-groups make sure that we are compliant with all relevant legislative financial and employment requirements.

Recruitment and appointment of new trustees
Our members comprise full voting organisations and associate (non-voting members). Our trustees are elected by full members at our Annual General Meeting and serve for three years (which may be renewed). The Board of Trustees (comprising of up to 14 trustees and up to four advisors) is responsible for setting the overall strategic direction of the organisation. The Board of Trustees has powers to co-opt to vacant seats and to appoint up to four non-voting advisers whose term of office is also two years.

Induction and training of new trustees
All trustees receive a comprehensive online Trustee Handbook detailing information about the organisation in an accessible format. Newly appointed trustees take part in an induction session to brief them on the organisation's work and their responsibilities regarding governance.

During the year trustees participated in Board of Trustee meetings, Finance and Human Resources sub-groups and other working group meetings.

Election of Honorary Officers
The honorary officers of Learning Disability Wales are:

Chair: Jon Day appointed on 14/12/2020
Treasurer: Stephen Cox

Staff and remuneration
During the period of this report Learning Disability Wales employed 21 staff. 15.73 FTE. The CEO is accountable to the Board of Trustees for the effectiveness and performance of the staff team to deliver the organisation's operational plan. Trustees receive regular reports on organisational performance against objectives and targets set.

LDW staff are paid using LDW's own salary scale. Increments are subject to affordability. Cost of living awards are reviewed annually by the Board of Trustees, taking into account affordability, general economic factors e.g. inflation, overall pay settlements in the UK economy and in relevant sectors, changes in average earnings, etc. All employees are enrolled into the organisation's group pension scheme. A recent independent Salary Review has shown that a number of our job groups are underpaid compared to market comparators. A pay proposal will be considered by the Board of Trustees.

The effects of Covid-19
There is no immediate risk to Learning Disability Wales' grant income because of Covid-19. Learning Disability Wales does not depend on fundraising as its main income.

- All grant funders have confirmed their support and non-withdrawal of funds as they currently stand and until the end of the funding period.
- We have adjusted and gained approval on all project work plans in light of Covid-19 and are currently operating at full capacity.
- We have issued public statements and drawn up plans in rolling out our currently funded work.
- Safety measures have been put in place for home working and the staff team remain safe with no activity planned that could increase risk.
- Board meetings have continued virtually, and all systems of authorisation remain in place.
- There will be a small impact in terms of training income. We are currently re-working our programme to take into account virtual training in order to retain income.

Reference and administrative details

Registered charity name	Learning Disability Wales- Anabledd Dysgu Cymru
Charity registration number	1062858
Company registration number	02326324
Registered office	41 Lambourne Crescent Cardiff Business Park Llanishen Cardiff CF14 5GG
Trustees	Jacqueline Caldwell Stephen Cox Stephen Barnard - resigned 27/09/2021 Amanda Evans Dawn Gullis Michael Allcock - resigned 31/05/21 Laura White Alison Thomas Sian Owen Wayne Crocker Lily Beyer Jonathan Day Ian Benbow - appointed 24/11/2021 James Donaldson - appointed 24/11/2021 Albert Lewis - appointed 24/11/2021 Joseph Powell - appointed 24/11/2021
Company secretary	Zoe Richards
Key management personnel	Z Richards– Chief Executive Officer A Kenvyn - Engage to Change Project Manager J Moore – HR & Governance Manager K Warner – Information Services Manager S Rose - Training & Events Manager Z Tabeyeva - Senior Finance Officer L Griffiths - Senior Accessible Communications Officer S Williams - Policy and Communications Officer
Auditors	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB

Principal bankers	Barclays Bank PLC 241 Cowbridge Road East Canton Cardiff CF11 9TB
Solicitors	Passmores Solicitors 21 Tynewydd Road Barry CF62 8HB

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.

Stephen Cox
(Treasurer)

Dated: 20.12.22.....

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The trustees, who are also the directors of Learning Disability Wales - Anabledd Dysgu Cymru for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

Opinion

We have audited the financial statements of Learning Disability Wales - Anabledd Dysgu Cymru (the 'charity') for the year ended 31 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

Azets Audit Services

21-12-2022

Azets Audit Services

Chartered Accountants
Statutory Auditor

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
United Kingdom
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Income from:							
Donations and legacies	2	390,365	29,232	419,597	404,835	2,212	407,047
Charitable activities	3	204,772	2,151,926	2,356,698	124,786	1,733,297	1,858,083
Investments	4	2,622	-	2,622	460	-	460
Total income		597,759	2,181,158	2,778,917	530,081	1,735,509	2,265,590
Expenditure on:							
Charitable activities	5	501,867	2,160,036	2,661,903	397,350	1,741,904	2,139,254
Gross transfers between funds		-	-	-	(6,395)	6,395	-
Net income for the year/ Net movement in funds		95,892	21,122	117,014	126,336	-	126,336
Fund balances at 1 April 2021		513,536	-	513,536	387,200	-	387,200
Fund balances at 31 March 2022		609,428	21,122	630,550	513,536	-	513,536

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

BALANCE SHEET

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	**10**		2,080		3,518
Current assets					
Debtors	**11**	60,279		44,150	
Cash at bank and in hand		878,839		661,369	
		939,118		705,519	
Creditors: amounts falling due within one year	**12**	(310,648)		(195,501)	
Net current assets			628,470		510,018
Total assets less current liabilities			630,550		513,536
Income funds					
Restricted funds	**15**		21,122		-
Unrestricted funds					
Designated funds	**16**	34,363		50,270	
General unrestricted funds		575,065		463,266	
			609,428		513,536
			630,550		513,536

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 12th July 2022.....

Stephen P Cox

Stephen Cox - Treasurer

Company Registration No. 02326324

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2022

	Notes	2022 £	2022 £	2021 £	2021 £
Cash flows from operating activities					
Cash generated from operations	22		214,848		52,321
Investing activities					
Purchase of tangible fixed assets		-		(4,357)	
Investment income received		2,622		460	
Net cash generated from/(used in) investing activities			2,622		(3,897)
Net cash used in financing activities			-		-
Net increase in cash and cash equivalents			217,470		48,424
Cash and cash equivalents at beginning of year			661,369		612,945
Cash and cash equivalents at end of year			878,839		661,369

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

Learning Disability Wales - Anabledd Dysgu Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Lambourne Crescent, Cardiff Business Park, Llanishen, Cardiff, CF14 5GG, United Kingdom.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Core funding is recognised where there is entitlement, probable of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income Investment income is recognised on a receivable basis.

1 Accounting policies **(Continued)**

Incoming resources from charitable activities includes income under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Capital grants are recognised in full with depreciation being released over the estimated economic useful life of the asset.

Donated facilities are included at market value.

It is not the policy of the charity to show incoming resources net of expenditure.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure includes any VAT which can not be fully recovered and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include central functions and have been allocated to activity cost category on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are recognised where the trustees have agreed to pay the grant and the recipient has a reasonable expectation that they will receive a grant, provided they comply with the terms of the agreement. Grants offered subject to terms and conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	Over the life of the lease
Fixtures and fittings	50% straight line
Office equipment	50% straight line/33.33% straight line/25% straight line

1 Accounting policies **(Continued)**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1 Accounting policies **(Continued)**

1.10 Taxation

As a registered charity, the charity is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

The charity classifies the lease of a property as an operating lease; rentals are charged on a straight line basis over the term of the lease.

1.14 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period.

2 Donations and legacies

	Unrestricted funds	**Restricted funds**	**Total**	Unrestricted funds	Restricted funds	Total
	2022	**2022**	**2022**	2021	2021	2021
	£	**£**	**£**	£	£	£
Donations and gifts	4,834	29,232	34,066	4,835	2,212	7,047
Grants	385,531	-	385,531	400,000	-	400,000
	390,365	29,232	419,597	404,835	2,212	407,047
Grants receivable for core activities						
Welsh Government	385,531	-	385,531	400,000	-	400,000
	385,531	-	385,531	400,000	-	400,000

3 Charitable activities

	2022	2021
	£	£
Conferences and training events	7,690	2,418
Consultancy and networking	196,038	121,424
Grants	2,151,926	1,733,297
Hosted service fees	1,044	944
	2,356,698	1,858,083
Analysis by fund		
Unrestricted funds	204,772	124,786
Restricted funds	2,151,926	1,733,297
	2,356,698	1,858,083
Grants		
First Choice Housing Association - Gig Buddies	35,000	35,000
Big Lottery Fund - Engage to Change	2,058,645	1,672,120
Lloyds Foundation - Gig Buddies	25,000	-
University of South Wales	9,484	9,368
Welsh Government	-	4,487
North Wales Transformation	23,347	12,322
Flinthshire Council	450	-
	2,151,926	1,733,297

4 Investments

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Interest receivable	2,622	460

5 Charitable activities

	Projects 2022 £	Projects 2021 £
Staff costs	520,418	432,401
Translation costs	22,148	18,028
Computer and website costs	9,852	14,588
Freelance costs	42,540	21,673
Irrecoverable VAT	888	1,851
Meeting and other project costs	22,950	25,048
Subscriptions	1,519	2,006
Premises expenses	40,694	29,618
Printing, postage and stationery	3,451	4,347
Staff and volunteer training	2,087	6,243
Annual conference costs	538	998
Training programme costs	-	1,234
Travel and subsistence	4,688	(58)
Exchange rate gains, losses and bad debts	-	(1,071)
	671,773	556,906
Grant funding of activities (see note 6)	1,884,100	1,490,526
Share of support costs (see note 7)	100,064	85,669
Share of governance costs (see note 7)	5,966	6,153
	2,661,903	2,139,254
Analysis by fund		
Unrestricted funds	501,867	397,350
Restricted funds	2,160,036	1,741,904
	2,661,903	2,139,254

6 Grants payable

	Projects 2022 £	Projects 2021 £
Grants to institutions:		
	-	870,196
Engage to Change Grant - Agoriad	-	423,310
Engage to Change Grant - Cardiff University	-	162,147
Engage to Change Grant - AWPF	-	34,873
Engage to Change Grant - Elite	1,146,069	-
Engage to Change Grant - Agoriad	551,144	-
Engage to Change Grant - Cardiff University	186,887	-
	1,884,100	1,490,526

6 Grants payable **(Continued)**

-

7 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	69,625	-	69,625	57,850	-	57,850
Depreciation	1,438	-	1,438	1,293	-	1,293
Bank charges	684	-	684	578	-	578
Computer and website costs	3,284	-	3,284	4,863	-	4,863
Legal and professional fees	613	-	613	613	-	613
Meeting and other project costs	7,650	-	7,650	8,349	-	8,349
Subscriptions	506	-	506	669	-	669
Premises expenses	13,565	-	13,565	9,873	-	9,873
Printing, postage and stationery	1,150	-	1,150	1,449	-	1,449
Travel and subsistence	1,549	-	1,549	132	-	132
Audit fees	-	4,380	4,380	-	4,155	4,155
Annual Report	-	1,586	1,586	-	1,412	1,412
Management committee costs	-	-	-	-	179	179
Trustee expenses	-	-	-	-	407	407
	100,064	5,966	106,030	85,669	6,153	91,822
Analysed between						
Charitable activities	100,064	5,966	106,030	85,669	6,153	91,822

Governance costs includes payments to the auditors of £3,580 (2021: £3,355) for audit fees and £800 (2021: £800) for accounts preparation.

8 Trustees

No trustee received remuneration or received any other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

No trustees (2021: 1 trustee) were reimbursed travel and subsistence of expenses (2021: £407).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Chief Executive Officer	1	1
Senior Officers	3	-
Managers	5	5
Administration	3	4
Information officers	5	3
Training co-ordinators	4	7
	21	20

Employment costs	2022 £	2021 £
Wages and salaries	515,684	425,787
Social security costs	40,689	32,040
Other pension costs	33,670	32,424
	590,043	490,251

Key management personnel

The total benefits paid to key management personnel during the year was £296,024 (2021: £246,971).

Full time equivalent employees

The average number of full time equivalent employees during the year was 15.78 (2021:14.5).

There were no employees whose annual remuneration was £60,000 or more during the current or prior year.

10 Tangible fixed assets

	Improvements to property	Fixtures and fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2021	27,116	15,766	60,938	103,820
At 31 March 2022	27,116	15,766	60,938	103,820
Depreciation and impairment				
At 1 April 2021	27,116	15,766	57,420	100,302
Depreciation charged in the year	-	-	1,438	1,438
At 31 March 2022	27,116	15,766	58,858	101,740
Carrying amount				
At 31 March 2022	-	-	2,080	2,080
At 31 March 2021	-	-	3,518	3,518

11 Debtors

	2022	2021
Amounts falling due within one year:	£	£
Trade debtors	44,982	31,407
Prepayments and accrued income	15,297	12,743
	60,279	44,150

12 Creditors: amounts falling due within one year

	Notes	2022	2021
		£	£
Other taxation and social security		26,892	23,274
Deferred income	13	236,913	151,681
Trade creditors		7,445	9,840
Other creditors		285	4,591
Accruals and deferred income		39,113	6,115
		310,648	195,501

13 Grants

	2022	2021
	£	£
Arising from grants	231,413	150,506
Training and consultancy	5,500	1,175
	236,913	151,681

Deferred income is included in the financial statements as follows:

	2022	2021
	£	£
Balance brought forward	151,681	701,792
Income received	2,334,932	1,698,553
Income released	(2,249,700)	(1,792,960)
Balance carried forward	236,913	151,681

14 Retirement benefit schemes

Defined contribution schemes

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

The amounts outstanding at the year end totalled £nil (2021: £4,457).

The charge to profit or loss in respect of defined contribution schemes was £33,670 (2021: £32,424).

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds		
	Incoming resources	Resources expended	Transfers	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£	£	£	£
Big Lottery Fund - Engage to Change	1,672,120	(1,672,120)	-	-	2,058,645	(2,058,645)	-
Gig Buddies	49,534	(55,929)	6,395	-	113,029	(91,907)	21,122
Univeristy of South Wales	9,368	(9,368)	-	-	9,484	(9,484)	-
Welsh Government	4,487	(4,487)	-	-	-	-	-
	1,735,509	(1,741,904)	6,395	-	2,181,158	(2,160,036)	21,122

Big Lottery Fund - Engage to Change - The project is being funded by The Big Lottery. This is a five-year project which started in June 2016, will work with 800 employers across Wales to help over a 1,000 young people with learning disability and/or autism to develop their employment skills through paid work placements lasting between 6-12 months. Learning Disability Wales are the lead partner. The other organisations are supported employment agencies ELITE and Agoriad, self advocacy organisation All Wales People First, and Cardiff University.

Gig Buddies - Befriending scheme matches people with a learning disability with volunteers who share the same interests, so they can go to gigs together.

University of South Wales - Funding received to cover salary costs in relation to a COVID-19 research project.

Welsh Government - Funding received to support the development of resources.

Transfers - Relate to project costs funded by unrestricted funds.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2020	Resources expended	Transfers	Balance at 1 April 2021	Resources expended	Transfers	Balance at 31 March 2022
	£	£	£	£	£	£	£
Fixed asset fund	454	(1,293)	4,357	3,518	(1,438)	-	2,080
Property maintenance fund	4,200	-	-	4,200	-	-	4,200
IT and communicatio n fund	13,083	-	-	13,083	-	-	13,083
Working Together with Parents Network	5,000	-	-	5,000	-	-	5,000
COVID-19	10,000	-	-	10,000	-	-	10,000
21st Century	-	-	14,469	14,469	-	(14,469)	-
	32,737	(1,293)	18,826	50,270	(1,438)	(14,469)	34,363

Designated funds above relate to:

Fixed asset fund – this represents the net book value of tangible fixed assets. Movement relates to the annual depreciation charge and the value of additions in the year.

Property maintenance fund – this is in existence to cover the potential maintenance on the leasehold property. The balance will be spent as and when the need requires and a contingency kept for the reinstatement clause on the property lease.

IT and communications fund – this is in existence to cover the potential replacement costs of IT and communications.

Working Together with Parents Network - this in existence to set aside expenditure to work towards a common vision and joint ways of working with parents with a learning disability.

COVID-19 - this fund was created for expenditure in relation to the pandemic, this will be utilised in 2021/22.

21st Century - this fund relates to Welsh Government underspends which will be utilised in future periods.

17 Analysis of net assets between funds

	Unrestricted funds 2022	Designated funds 2022	Restricted funds 2022	Total 2022	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2022 are represented by:								
Tangible assets	-	2,080	-	2,080	-	3,518	-	3,518
Current assets/(liabilities)	575,065	32,283	21,122	628,470	463,266	46,752	-	510,018
	575,065	34,363	21,122	630,550	463,266	50,270	-	513,536

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	22,700	22,700
Between two and five years	47,515	87,017
	70,215	109,717

19 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).

20 Ultimate controlling party

The charity is controlled by the trustees. No one party has overall control.

21 Company limited by guarantee

The charity is a company limited by guarantee. Each member has agreed to contribute £1 in the event of winding up.

22 Cash generated from operations	2022	2021
	£	£
Surplus for the year	117,014	126,336
Adjustments for:		
Investment income recognised in statement of financial activities	(2,622)	(460)
Depreciation and impairment of tangible fixed assets	1,438	1,293
Movements in working capital:		
(Increase)/decrease in debtors	(16,129)	9,139
Increase in creditors	29,915	10,420
Increase/(decrease) in deferred income	85,232	(94,407)
Cash generated from operations	214,848	52,321

23 Analysis of changes in net funds

The charity had no debt during the year.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

England & Wales - Charity number 1062858

Accounts

Charity Registration No. 1062858

Company Registration No. 02326324 (England and Wales)

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

ANNUAL REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2021

The trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

Objectives and activities

Purpose of the Charity

Governing document
The charity is controlled by its Memorandum and Articles of Association and is constituted as a limited company, limited by guarantee, as defined by the Companies Act 2006.

The trustees of Learning Disability Wales (LDW) meet at least 4 times per year and set the strategic direction for the organisation, and oversee our activities, in line with our business and operational plans.

Learning Disability Wales is a membership organisation and is:

- a charity and not-for-profit company
- a membership organisation that works with its members and partners working to create a Wales that values and includes every child, young person and adult with a learning disability.

The activities of the charity are guided by the objects set out in the Memorandum and Articles of Association. These are:

- 'The relief of persons with learning disabilities in Wales, in particular through the provision of services and facilities including participation in the arts to enable the said persons to achieve their full potential as part of society and to increase the choices open to people with learning disabilities and the control they have over their own lives;'
- 'The advancement of education amongst the public, in particular but not exclusively amongst voluntary organisations and other service providers, carers and for families of people with learning disabilities as to the needs, experiences and aspirations and wishes of people with learning disabilities.'

The initiatives that we have undertaken comply with and further our legal purposes and are set out in our Memorandum and Articles of Association and other governing documents.

Further details on our strategies for achieving our aims and objectives are provided in our internal working documents.

Trustees regard to the Charity

Public benefit
The trustees of Learning Disability Wales can confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. The most significant activities that we undertook during the year that demonstrate public benefit are set out below.

Other beneficiaries
Our goals deliver public benefit for several audiences concerned with supporting people with a learning disability: their parents and carers, organisations and individuals in our membership, the many professionals and individuals in Wales and beyond who visit our website, read our publications, who attend our training, participate in our networks, the organisations that we partner with and the government agencies who are influenced by our advice. Our membership comprises: Full 70 voting member organisations and 170 associate (non-voting members).

Our Mission
We want Wales to be the best country in the world for people with a learning disability to live, learn and work.

Our Values
Our values are based on a belief that we are all born with equal rights We believe that as a child, young person or adult with a learning disability you have a right to:

- Be valued and respected
- Have a meaningful life
- Be able to learn, develop and have access to meaningful education and training throughout life
- Be seen, heard, included and have a voice
- Be in control of your life
- Have friendships, relationships and a social life
- Work
- Be a contributing citizen.

These values are underpinned by the UN Convention and Declaration on the Rights of the Child and the UN Convention on the Rights of Persons with Disabilities.

Our Aims
Our aims support our vision of Wales becoming the best country in the world for people with a learning disability to live, learn and work:

- An inclusive education system that people with a learning disability feel part of.
- A workforce that includes people with a learning disability.
- A society that includes, values and respects people with a learning disability.
- Laws, policy and practice that are co-produced by people with a learning disability.
- People with a learning disability have a voice and contribute to issues that affect them.

Achievements and performance

Below is a list of our projects this year:

- 21st Century People: 3-year Welsh Government funded project from April 2019
- Engage to Change: 5-year National Lottery and Welsh Government funded employment partnership project from June 2016.
- Easy Read Wales: Self-funding project.
- Gig Buddies – Development to secure South Wales funding
- Launched Gig Buddies North Wales
- Partner on a large UK Covid-19 research project - Coronavirus and People with Learning Disabilities Study UK
- Overarching to our work is to ensure that Learning Disability Wales sets a good example in the way that it is run. We also report on key activities under this goal.

In November 2019 we launched our new 5-year Strategy 'We want Wales to be the best country in the world for people with a learning disability to live, learn and work'.

Information about Learning Disability Wales and our projects can be found on our website: www.ldw.org.uk

The highlights of our work for each project April 2020 to March 2021 were as follows:

21 Century People

Parents with a learning disability
We have worked in partnership with Vale People First to run our parents' network. This became an online session in which 10 parents regularly attended through the year. We also supported a bid by the University of South Wales to develop guidance for social care staff when supporting parents who have a learning disability.

Best practice – local authorities
We delivered one workshop in partnership with Cerebra to help parents and unpaid carers work effectively with public service providers to secure the best services for people with a learning disability. The workshop focuses on dispute resolution and effective ways of working with public services.

Youth Parliament
We supported 2 young representatives in their second year at Youth Parliament. Three reports were launched during this time which included: Plastics and the Impact on the Environment, A new curriculum for Wales and Young people, and mental health. We then led a session of feedback and reported to the National Assembly for Wales on the young people's experience and the experience of being a partner organisation.

Accessible information
We trained a total of 461 people on making information easy to read and understand through a combination of free online sessions during the first lockdown, moving on to paid-for training from autumn 2020. Offering free taster sessions has resulted in two local authorities later securing multiple in-house courses on a paid-for basis.

These people have been trained on 29 half day courses and three short briefing session.

96% rated the course Excellent or Good.

We have responded to the need for easy read during the pandemic by setting up a 'coronavirus resource page'. https://www.ldw.org.uk/project/coronavirus/

This webpage contains documents and guidance. This has been produced for Public Health Wales and Welsh Government. In English and Welsh this includes stay at home, self -isolation, a series of health leaflets, ethical values, hospital admission letter, shielding, visits to hospital, DNR, reconnecting safely, testing, pharmacy, car rides.

Policy and people

We hosted 4 meetings of the Cross Party Group on Disability covering topics including:

- The effect of the coronavirus pandemic on people with a learning disability
- Discrimination on wearing face masks
- Shielding and accessible information
- Personal health budgets
- Learning disability commissioner
- See Around Britain App
- Roadmap out of lockdown for disabled people

The Learning Disability Consortium increased its meetings to four per month and have widened its membership to include Cymorth Cymru and Downs Syndrome Association. Two meetings include representatives from WG and PHW and the other two are 3rd sector only. LDW lead and coordinate these meetings and have brought together stakeholders, partners, academics and policy makers to ensure that the voice of LDW, parents and carers and support organisations is present in Covid-19 Policy and guidance.

With the consortium we launched a campaign around specific asks regarding the Covid vaccine. 550 people signed up sending 3,000 emails to Members of the Senedd.

We continue to increase our communications and engagement through blogs, articles and items on social media. We have 4,210 followers on Facebook and 7,630 followers on Twitter.

A Policy page has been set up on the website https://www.ldw.org.uk/project/policy/
and policy list created from sign ups from interested people.

Consultation responses have included:

- Refresh of the Welsh Government's Economic Contract
- Partnership and public procurement
- Ageing well
- Neurodiversity in the Criminal Justice System
- Transport in Wales

Annual Health Checks
Our work around Annual Health Checks was affected by Covid. The easy read resources were due to be launched by Public Health Wales in March 2020, but this was put on hold. We had regular discussions with PHW about progress and updated the resources.

Reducing restrictive practice
We attended two Challenging Behaviour Community of Practice meetings and engaged with the network to promote the involvement of people with challenging behaviour in the Covid-19 research study.

We also shared information about Restrictive Practice during lockdown and safeguarding via our website and social media.

Socialisation
We set up our new network Connections Cymru; 130 joined the network. We planned and held our first network event in March; 40 people attended. Discussions arose around the opportunities for people coming out of the pandemic.

The theme of our Annual Conference addressed loneliness and isolation. The conference was held online due to Covid restrictions with 25 separate sessions held, attended by over 200 people.

Personalised Technology
We have held three network meetings of the All Wales Personalised Technology Community of Practice and produced articles on the outcomes of the network meetings, shared on our website, social media and with the community of practice.

We have delivered a total of five courses training 80 people in supporting people to communicate online using digital technology.

Engage to Change

This 5-year project is working with 800 employers across Wales to help 1,000 young people with a learning difficulty, learning disability and/or autism to overcome barriers to employment and develop their skills. Employers provide unpaid work experience, paid supported employment, volunteering opportunities and access to Project SEARCH internships. The project aims to influence policy in areas such as youth employment, education and skills. We are leading a consortium of organisations that includes supported employment agencies ELITE and Agoriad, self-advocacy organisation All Wales People First, and Cardiff University National Centre for Mental Health.

- In our 5th project year, we re-profiled and secured additional funding to extend the project until 30 November 2022, with the final six months being a phased closure. AWPF decided to withdraw as a partner to enable them to conduct evaluation with people with a learning disability as an independent organisation. An SLA between AWPF and LDW was put in place.
- In the last year project activity was impacted by Covid-19 restrictions, with partners finding creative ways of continuing to work with young people remotely by use of various digital platforms. There was a strong focus on work preparation, accredited courses and mental health and wellbeing support. Participants and employers were given advice and support with regards to furlough, redundancy, benefits and return to the workplace. A Covid-19 and other infectious diseases course was developed and delivered to young people and staff to help keep them safe while travelling and working.
- Between 1 June 2020 and the end of February 2021, 128 young people were referred into the project bringing a total of 899 to the end of February 2021. Of these:

  i. 411 young people have gained experience in short-term periods of unpaid work experience.
  ii. 385 young people have gained experience in longer-term periods of paid supported work placements.
  iii. 273 young people have entered sustainable employment.
  iv. 230 young people have sustained employment for 13 weeks or more.
  v. 765 young people have registered/are working toward achieving accreditation.
  vi. 441 young people have achieved accreditation in one or more units.
  vii. 700 employers have provided work experience/unpaid placements, 357 paid placements and 192 sustained employment.

- Engage to Change has Project SEARCH sites based at Ysbyty Gwynedd Bangor, the Princess of Wales Hospital Bridgend, and Cardiff University. To date they have provided 150 young people with supported internships.
- To date the alternative supported internship programmes working in partnership with Coleg Llandrillo Menai, Coleg y Cymoedd and Coleg Gwent, have provided 67 young people with supported internships.
- Learning Disability Wales has led the communications activity on the Engage to Change project. The project website and social media is regularly updated with news articles, case studies, project updates and monthly blogs from the Lead Ambassador.
- Our Engage to Change social media channels have continued to grow steadily and regularly provide updates on the project, raise awareness, and engage with our stakeholders such as professionals within the 3rd and public sectors, parents/carers, and young people from the project.
- On Twitter, between 1 April 2020 and 30 March 2021 there were 3,912 profile visits. During this period the Twitter account gained 163 followers equalling 1,127 followers in total.
- On Facebook, 166 posts were made during this period, the average post reach was 160 people per post, the highest post reach was 1,161. The number of page followers grew from 762 to 847, and pages 'likes' grew from 746 in April 2020 to 828 in March 2021.
- Videos have been produced regularly to demonstrate the success of young people involved in the project and document their journeys and progress into the world of work. We produced 8 new videos of between 3 and 6 minutes from April 2020 to March 2021. During this time the project posted 21 videos on YouTube. All videos had 2,221 views combined with an average of 106 views per video.

- Supported by LDW Events and Networks team, the project held three successful online events during this year. The first entitled 'Still Going Strong' was to publicise that despite Covid-19 the project was continuing to take referrals and deliver activity. The second, called 'Women in Work', was to showcase the success stories of several disabled young women who overcame barriers to gain and sustain paid employment. The hope being to encourage more young women with a learning disability or autism to see employment as an option and to increase referrals for them to the project. The third event was aimed at key stakeholders, decision and policy makers. 'The Way Forward – providing employment for people with a learning disability or autism' focused on the project proposals for a National Job Coaching Service and the Role of the NHS and Public Sector in providing jobs. All three events were very well attended by between 60 – 80 people.
- LDW Events and Networks team and Engage to Change worked in partnership with the National Autism Team and Swansea University to plan and host an event for employers. All E2C partners were involved in the event through presenting and hosting workshops.
- The project also facilitated a workshop at LDW Annual Conference 'Everybody' to highlight how being in employment can help combat loneliness and isolation.
- Due to Covid-19 it was difficult for AWPF to find enough work for Engage to Change Ambassadors. While developing the application to extend the project, a review of their roles was undertaken with partners and the Lottery agreeing proposed changes. Except for the Lead Ambassador, it was decided to make the other Ambassadors redundant at the end of May 2021 and support them to find work elsewhere. For the extension period the Lead Ambassador would TUPE over to LDW, as AWPF would no longer be a partner.
- As part of the project influencing strategy, we developed and signed an MOU with DFN Project SEARCH to work together for the strategic development of supported internships across Wales.
- During year 5 our influencing policy and legacy work rapidly increased with the publication and wide circulation of two proposals: A National Job Coach Service and the Role of the NHS and Public Sector in providing employment for people with a learning disability or autism. Meetings followed with cross department heads in WG and specifications/costs were provided for job coach support and supported internship programmes. This work was instrumental in WG providing an additional incentive for inclusive apprenticeships and setting up a supported apprenticeship proof of concept pilot that includes job coach support. In addition, supported internships became included in the new FE curriculum, funded by WG as Pathway 4. Work is ongoing with WG planning new programmes that will include job coach support.
- Partners continued to attend the WG Disabled People's Employment Working Group and to attend a new Stakeholder Group set up by WG and DWP at which issues with Access to Work could be raised and addressed.
- Engage to Change responded to six Consultations this year with LDW /E2C Policy Officer collating responses from project partners, authoring and submitting the final response. In addition, gave feedback on two WG draft documents that were confidential to the Disabled People's Employment Working Group.
- Framework for Regional Investment in Wales (WG)
- Consultation on draft Code of Practice on the Delivery of Autism Services and accompanying guidance (As part of the Learning Disability Consortium) (WG)
- Llwybr Newydd–a new Wales transport strategy (WG)
- Neurodiversity in the Criminal Justice System (HM Inspectorate of Probation)
- Refresh of the Welsh Government's Economic Contract (WG)
- Consultation Response on Social Partnership and Public Procurement
- Meetings were also held with Platform, BiTC, Legacy International, Walsingham, National Autism Team, Chwarae Teg, Mirus, NATSPEC, Colleges Wales and the North Wales Transformation Team.

Gig Buddies South
The project continued to be funded by First Choice Housing and worked throughout five Local Authorities in South Wales. Socials and contact moved to online during the year and remained a feature of the project. At intervals, when it has been safe and within guidelines, the project has encouraged meet-ups to support people's feeling of isolation.

Gig Buddies North
Gig Buddies North launched in 2020 and now employs two staff who are based in North Wales. The initial work involved networking and promotion of the project. Those interested were able to access our online social session that had been created by the team in the South. 25 people signed up to participate and four volunteers.

Easy Read Wales
Our Easy Read service produces easy read information for people with a learning disability, and those who support them, on behalf of a wide range of organisations:

- We produced 116 documents for 32 clients.
- We made more free resources available on our website, including our definitions dictionary, to support others to write easy read information.
- We underwent training as a whole staff team on digital accessibility.
- Two Easy Read staff members received training in using Photoshop.
- We recruited and trained five new freelancers.
- We worked closely with Public Health Wales and Welsh Government to produce accessible information about coronavirus, including the vaccines and lockdown rules.
- We started gathering feedback from people who use our documents through an online survey.

Covid Research Project
We worked with partners to recruit 200 people with a learning disability into the covid research study to find out about people's lives and experiences. Successful recruitment within three months of 150 people that were interviewed into the first phase of the study. This included web pages, social media, creation of videos and more importantly many targeted personal emails. Weekly meetings with partners took place.

Covid-19 Response
We worked hard to address the issues our membership were facing as a result of the pandemic.

Our events and advice moved online, and we quickly upskilled team members and purchased technology that would allow us to continue our interaction.

With government guidance rapidly changing we were able to support people by providing accessible information about the pandemic and all that meant to people.

Ensure that Learning Disability Wales sets a good example in the way that it is run.
We recruited and supported people to make a valuable contribution to the activities of the organisation and develop their potential:

- Four new employees received full inductions and support during their probationary periods.
- All staff continued to receive learning and development opportunities.
- New workforce values were created by the team.
- Regular supervision activity of staff took place.
- During lockdown a variety of staff team days took place online, some of which were to support employee's wellbeing.
- Staff wellbeing survey conducted in to establish how employees were settling into our new remote way of working and to address support needed.
- HR policies continue to be updated on a rolling basis and confirmed at Finance and Human Resources Sub-groups.

Recruit and support Trustees to contribute to the effective management of Learning Disability Wales

- We recruited a new Chair, and his appointment was confirmed by our members at our AGM in December 2020.
- New separate Finance sub-group and Human Resources sub-group were established. We held three joint Finance & HR sub-group meetings, four separate Finance sub group meetings and three separate HR sub group meetings.
- We held five Board of Trustee meetings.
- We held a Governance subgroup meeting to consider changes to the Board of Trustee Structure.

Manage the organisation's finances and improve financial security so Learning Disability Wales can maintain and increase its activities in line with its mission.

- We set up new financial procedures for our new projects.
- First Choice Housing continued to fund Gig Buddies in the South with £25,000
- First Choice Housing also supported a new North Wales Project with £10,000
- North Wales Transformation team funded Gig Buddies North with £27,500
- Our Easy Read service generated income of £120, 440
- We provided payroll services to two organisations.
- We continue to manage and improve Learning Disability Wales' internal governance.
- Our Reserves Policy, Operational Risk Assessment and Schedule of Delegated Authority was updated and approved by trustees.
- Annual returns were submitted on time to the Charity Commission and Companies House.

Financial review

During the current financial year, LDW posted a surplus of £126,336 consisting of an unrestricted surplus of £132,731 and a restricted deficit of £6,395 before transfers.

The unrestricted surplus increased our unrestricted reserves to £513,536. Of this, £3,518 is represented by tangible assets and a further £46,752 has been designated for specific purposes, leaving £463,266 as the free reserves of the charity.

Reserves Policy
Our governing documents specify that "Any surplus of the Company shall be applied as follows, in such proportion and in such manner as may be decided upon by the members in General Meeting:

a. to creating a general reserve for the continuation and development of the Company.
b. to making payments for charitable purposes in furtherance of the objects of the Company".

This policy demonstrates that our funds are being appropriately managed, and that Trustees are committed to maintaining financial stability and a means for Learning Disability Wales to continue to meet our charitable purposes and liabilities should the need arise.

Definition of reserves
Reserves are part of our 'unrestricted income' that, following on from designated reserves (money set aside), is freely available to spend on our charitable purpose.

Why does LDW need reserves?
LDW may need to use reserves for the following reasons:

- To fund activities during the periods when there is uncertainty about the extent of statutory funding e.g. Welsh Government.
- To ensure the continuation of projects when funding from other sources ends and alternative sources of funding are sought.
- To enable LDW to proceed with new ventures and opportunities, even though some funding may be available from other sources eventually.
- To fund unexpected expenditure that may arise. This is particularly important given the unknown consequences of Covid-19.
- To provide reasonable sums to meet our payments and commitment for redundancies and creditors that may arise through a service contract.

Our required level of reserves
Our level of free reserves will be sufficient to cover our current liabilities and an allowance to develop new and existing projects.

When considering the appropriate level of reserves, trustees consider the following factors:

- Current and emerging risks (as detailed in our operational risk register)
- Patterns of expenditure and timing of cash flow
- Current strategic plans and what financial commitments are in place
- Current liabilities e.g., leases
- Redundancy costs

In view of the above, the trustees' current aim is to retain reserves of £250,000.

Current level of reserves
Unrestricted funds stand at £513,536 at 31 March 2021. However, of this £3,518 is represented by tangible assets and a further £46,752 has been designated for specific purposes, leaving £463,266 as the free reserves of the charity. The trustees' current aim is to have reserves amounting to £250,000, and the actual free reserves are therefore higher than the desired levels.

What steps will we take to maintain our reserves at the level set?

- Continue to closely monitor income and expenditure.
- Actively seek alternative sources of income.
- Receive reports to demonstrate we are maintaining our reserves at the level set.

Monitoring and review
Trustees will review the level of reserves annually to ensure the sums available continue to meet our future commitments. This will be carried out by the Finance and Human Resources Sub-Group with recommendations made to the Board of Trustees.

Trustees will report on our reserves in our Audited accounts; this is in line with the requirements of the Statement of Recommended Practice: Accounting and Reporting by Charities (SORP) and the legal requirements of the Charities (Accounts and Regulations) Act.

Risks
Learning Disability Wales recognises that the Charity Commission has concerns about charitable organisations that rely heavily or predominantly upon a single source of funding. In our case the main source of funding has been the Sustainable Social Services Grant from Welsh Government.

We work to reduce this risk by seeking sustainable funding opportunities that diversify our sources of income. This includes:

- Organising and delivering a substantial training programme
- Developing our Easy Read translation and design service
- Identifying and undertaking projects that further our mission and contribute to our running costs
- Ensuring that all projects we undertake in the future have full cost recovery drawn in and support the core activity of LDW.

We also:

- Monitor our income and expenditure to ensure we work to budget
- Seek to increase a reserve fund in line with the Charity's reserve policy
- Have re-structured our Finance team to strengthen our financial management and planning, and improve our sustainability.

For the coming year we regard our main risks to be:

- A reduction in grant and project funding that would impact on staff working hours and lead to potential redundancies. This could be mitigated by a recommendation made by the Finance and HR Sub-group that may include supplementing the shortfall in grant with income generated from project activity, easy read service and increase in training activity or reserves as necessary.
- Loss of key staff that would impact and disrupt operational functioning. Will be mitigated by a process of succession planning and responsive and efficient recruitment processes.
- A failure in partner performance that would risk failure to meet project requirements and loss of reputation. Will be mitigated by an initial formal agreement being made between all partners that will include robust quality management arrangements.
- The uncertainty caused by Covid-19 and its impact on funding sources.

Investment policy
The charity currently holds no long-term investments. It is the charity's policy to invest its short-term surplus funds in a bank deposit account, affording ready access and minimum risk.

Grant-making
The charity provides grants to various institutions in accordance with the terms and conditions of the incoming resources received.

Principal funding sources
The nature of the work undertaken by Learning Disability Wales means that there will be a substantial reliance upon central government funding from the Welsh Government. Work has continued to diversify and draw in new streams of income in a manner consistent with our organisational aims.

Our projects are chiefly funded by Welsh Government. The detailed analysis of income and expenditure by service area that is given on the following pages confirms this narrative and demonstrates that expenditure has supported the key objectives of the charity.

Future developments

In the coming year it will be necessary to continue to monitor income and expenditure very carefully and to continue to seek alternative sources of income.

We have been successful in being awarded:

- Sustainable Social Services Third Sector Grant from the Welsh Government and a commitment to funding for three years at an increased level to previous funding.

- Big Lottery Grant working with four partner organisations for 'Engage to Change'. This project will ensure 1,000 young people with a learning disability and/or autism gain supported employment work placements. Funding is secured until the end of October 2022
- Expansion of Gig Buddies to North Wales with secured funding
- Gig Buddies Cardiff secured until March 2022

Structure, governance and management

The Trustees are delighted to report that a good level of reserves has been maintained and that there is a great sense of stabilisation within the organisation which is evidenced in a good audit report.

The charity is a company limited by guarantee and governed by its memorandum and articles of association.

Trustees delegate the day-to-day running of Learning Disability Wales to its paid staff team. The distinction between the responsibility of paid staff and trustees is laid out in our schedule of delegated authority that trustees review annually.

The Board of Trustees (including advisors) meets four times a year and receives financial reports as well as reports on our work activities. Trustees delegate financial responsibility to the Finance sub group and employment responsibility to the Human Resources sub-group. They meet before each Board of Trustee meeting and keep the Board of Trustees fully informed and make appropriate recommendations. The sub-groups make sure that we are compliant with all relevant legislative financial and employment requirements.

Recruitment and appointment of new trustees
Our members comprise full voting organisations and associate (non-voting members). Our trustees are elected by full members at our Annual General Meeting and serve for two years (which may be renewed). The Board of Trustees (comprising of up to 14 trustees and up to four advisors) is responsible for setting the overall strategic direction of the organisation. The Board of Trustees has powers to co-opt to vacant seats and to appoint up to four non-voting advisers whose term of office is also two years.

Induction and training of new trustees
All trustees receive a comprehensive online Trustee Handbook detailing information about the organisation in an accessible format. Newly appointed trustees take part in an induction session to brief them on the organisation's work and their responsibilities regarding governance.

During the year trustees participated in Board of Trustee meetings, Finance and Human Resources sub-groups and other working group meetings.

Election of Honorary Officers
The honorary officers of Learning Disability Wales are:

Chair: Phil Madden succeeded by Jon Day on 14/12/2020
Treasurer: Stephen Cox

Staff and remuneration
During the period of this report Learning Disability Wales employed 21 staff. The CEO is accountable to the Board of Trustees for the effectiveness and performance of the staff team to deliver the organisation's operational plan. Trustees receive regular reports on organisational performance against objectives and targets set.

Learning Disability Wales also announced the sad passing of colleague Sam Jenkins on 1 December 2020. Sam was a prominent member of the team for 13 years and will be missed. The Annual conference in 2021 will be dedicated to the memory of Sam.

LDW staff are paid using LDW's own salary scale. Increments are subject to affordability. Cost of living awards are reviewed annually by the Board of Trustees, taking into account affordability, general economic factors e.g. inflation, overall pay settlements in the UK economy and in relevant sectors, changes in average earnings, etc. All employees are enrolled into the organisation's group pension scheme.

The effects of Covid-19
There is no immediate risk to Learning Disability Wales' grant income because of Covid-19. Learning Disability Wales does not depend on fundraising as its main income.

- All grant funders have confirmed their support and non-withdrawal of funds as they currently stand and until the end of the funding period.
- We have adjusted and gained approval on all project work plans in light of Covid-19 and are currently operating at full capacity.
- We have issued public statements and drawn up plans in rolling out our currently funded work.
- Safety measures have been put in place for home working and the staff team remain safe with no activity planned that could increase risk.
- Board meetings have continued virtually, and all systems of authorisation remain in place.
- There will be a small impact in terms of training income. We are currently re-working our programme to take into account virtual training in order to retain income.

Reference and administrative details

Registered charity name	Learning Disability Wales- Anabledd Dysgu Cymru
Charity registration number	1062858
Company registration number	02326324
Registered office	41 Lambourne Crescent Cardiff Business Park Llanishen Cardiff CF14 5GG
Trustees	Jacqueline Caldwell Stephen Cox Philip Madden - resigned 14/12/20 Stephen Barnard Amanda Evans Dawn Gullis Michael Allcock Laura White Alison Thomas Sian Owen Wayne Crocker Lily Beyer Jonathan Day - appointed 14/12/20
Company secretary	Zoe Richards
Key management personnel	Z Richards– Chief Executive Officer A Kenvyn - Engage to Change Project Manager J Moore – HR & Governance Manager K Warner – Information Services Manager S Rose - Training & Events Manager Z Tabeyeva - Finance Officer L Richards - Projects Manager
Auditors	Azets Audit Services Ty Derw Lime Tree Court Cardiff Gate Business Park Cardiff CF23 8AB

Principal bankers	Barclays Bank PLC 241 Cowbridge Road East Canton Cardiff CF11 9TB
Solicitors	Passmores Solicitors 21 Tynewydd Road Barry CF62 8HB

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

The trustees report was approved by the Board of Trustees.



Stephen Cox
(Treasurer)

Dated: ..26.08.21.....

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2021

The trustees, who are also the directors of Learning Disability Wales - Anabledd Dysgu Cymru for the purpose of company law, are responsible for preparing the Trustees Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;

- observe the methods and principles in the Charities SORP;

- make judgements and estimates that are reasonable and prudent; and

- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

Opinion

We have audited the financial statements of Learning Disability Wales - Anabledd Dysgu Cymru (the 'charity') for the year ended 31 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the statement of trustees responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: https://www.frc.org.uk/auditorsresponsibilities. This description forms part of our auditor's report.

Extent to which the audit was considered capable of detecting irregularities, including fraud
Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

Azets Audit Services

27-8-2021

Azets Audit Services

Chartered Accountants
Statutory Auditor

Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Restricted funds 2020 £	Total 2020 £
Income from:							
Donations and legacies	2	404,835	2,212	407,047	303,308	4,884	308,192
Charitable activities	3	124,786	1,733,297	1,858,083	125,209	2,089,032	2,214,241
Investments	4	460	-	460	1,992	-	1,992
Total income		530,081	1,735,509	2,265,590	430,509	2,093,916	2,524,425
Expenditure on:							
Charitable activities	5	397,350	1,741,904	2,139,254	345,426	2,093,898	2,439,324
Net incoming/ (outgoing) resources before transfers		132,731	(6,395)	126,336	85,083	18	85,101
Gross transfers between funds		(6,395)	6,395	-	71,150	(71,150)	-
Net income for the year/ Net movement in funds		126,336	-	126,336	156,233	(71,132)	85,101
Fund balances at 1 April 2020		387,200	-	387,200	230,967	71,132	302,099
Fund balances at 31 March 2021		513,536	-	513,536	387,200	-	387,200

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	10		3,518		454
Current assets					
Debtors	11	44,150		53,289	
Cash at bank and in hand		661,369		612,945	
		705,519		666,234	
Creditors: amounts falling due within one year	12	(195,501)		(279,488)	
Net current assets			510,018		386,746
Total assets less current liabilities			513,536		387,200
Income funds					
Unrestricted funds					
Designated funds	16	50,270		32,737	
General unrestricted funds		463,266		354,463	
			513,536		387,200
			513,536		387,200

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the 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 company.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on ..20.07.2021.....

Stephen P Cox

.....

Stephen Cox - Treasurer

Company Registration No. 02326324

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2021

	Notes	2021 £	2021 £	2020 £	2020 £
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	22		52,321		(420,539)
Investing activities					
Purchase of tangible fixed assets		(4,357)		-	
Investment income received		460		1,992	
Net cash (used in)/generated from investing activities			(3,897)		1,992
Net cash used in financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			48,424		(418,547)
Cash and cash equivalents at beginning of year			612,945		1,031,492
Cash and cash equivalents at end of year			661,369		612,945

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Charity information

Learning Disability Wales - Anabledd Dysgu Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is 41 Lambourne Crescent, Cardiff Business Park, Llanishen, CARDIFF, CF14 5GG, UK.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The accounts are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Core funding is recognised where there is entitlement, probable of receipt and the amount can be measured with sufficient reliability.

Such income is only deferred when the donor specifies it must be used in future accounting periods or the donor has imposed conditions which must be met before the charity has unconditional entitlement.

Investment income Investment income is recognised on a receivable basis.

1 Accounting policies **(Continued)**

Incoming resources from charitable activities includes income under contract or where entitlement to grant funding is subject to specific performance conditions. This income is recognised as the related services are provided and there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. Income is deferred when the amounts received are in advance of the performance of the service or event to which they relate.

Capital grants are recognised in full with depreciation being released over the estimated economic useful life of the asset.

Donated facilities are included at market value.

It is not the policy of the charity to show incoming resources net of expenditure.

1.5 Resources expended

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

Expenditure includes any VAT which can not be fully recovered and is reported as part of the expenditure to which it relates.

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

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

Support costs include central functions and have been allocated to activity cost category on a basis consistent with the use of resources. Grants offered subject to conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are recognised where the trustees have agreed to pay the grant and the recipient has a reasonable expectation that they will receive a grant, provided they comply with the terms of the agreement. Grants offered subject to terms and conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

All costs are allocated between the expenditure categories on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly; others are apportioned on an appropriate basis.

1 Accounting policies **(Continued)**

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Improvements to property	Over the life of the lease
Fixtures and fittings	50% straight line
Office equipment	50% straight line/33.33% straight line/25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Derecognition of financial assets

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

1 Accounting policies **(Continued)**

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.10 Taxation

As a registered charity, the charity is entitled to the exemption from taxation in respect of income and capital gains received with sections 478-489 of the Corporation Tax Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects purposes only.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Leases

The charity classifies the lease of a property as an operating lease; rentals are charged on a straight line basis over the term of the lease.

1.14 Foreign exchange

Transactions in currencies other than pounds sterling are recorded at the rates of exchange prevailing at the dates of the transactions. At each reporting end date, monetary assets and liabilities that are denominated in foreign currencies are retranslated at the rates prevailing on the reporting end date. Gains and losses arising on translation are included in net income/(expenditure for the period.

2 Donations and legacies

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
	2021	**2021**	**2021**	2020	2020	2020
	£	**£**	**£**	£	£	£
Donations and gifts	4,835	2,212	7,047	5,708	4,884	10,592
Grants	400,000	-	400,000	297,600	-	297,600
	404,835	2,212	407,047	303,308	4,884	308,192
Grants receivable for core activities						
Welsh Government	400,000	-	400,000	297,600	-	297,600
	400,000	-	400,000	297,600	-	297,600

3 Charitable activities

	2021 £	2020 £
Conferences and training events	2,418	30,015
Consultancy and networking	121,424	94,214
Grants	1,733,297	2,089,032
Hosted service fees	944	980
	1,858,083	2,214,241
Analysis by fund		
Unrestricted funds	124,786	125,209
Restricted funds	1,733,297	2,089,032
	1,858,083	2,214,241
Grants		
First Choice Housing Association - Gig Buddies	47,322	25,000
Big Lottery Fund - Engage to Change	1,672,120	1,996,787
Esmee Fairbairn - Parents Network	-	21,895
Erasmus + - Lovelife 2	-	45,350
University of South Wales	9,368	-
Welsh Government	4,487	-
	1,733,297	2,089,032

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	460	1,992

5 Charitable activities

	Projects 2021 £	Projects 2020 £
Staff costs	432,401	374,991
Translation costs	18,028	12,420
Computer and website costs	14,588	6,893
Freelance costs	21,673	6,962
Irrecoverable VAT	1,851	1,860
Meeting and other project costs	25,048	13,125
Subscriptions	2,006	1,173
Premises expenses	29,618	30,851
Printing, postage and stationery	4,347	9,803
Staff and volunteer training	6,243	1,164
Annual conference costs	998	11,362
Training programme costs	1,234	9,282
Travel and subsistence	(58)	10,873
Exchange rate gains, losses and bad debts	(1,071)	(3,283)
	556,906	487,476
Grant funding of activities (see note 6)	1,490,526	1,865,791
Share of support costs (see note 7)	85,669	77,907
Share of governance costs (see note 7)	6,153	8,150
	2,139,254	2,439,324
Analysis by fund		
Unrestricted funds	397,350	345,426
Restricted funds	1,741,904	2,093,898
	2,139,254	2,439,324

6 Grants payable

	Projects 2021 £	Projects 2020 £
Grants to institutions:		
Lovelife 2 Grant - CUDV Draga	-	8,600
Lovelife 2 Grant - Samo-Papillons Blancs de Dunkerque	-	10,867
Lovelife 2 Grant - Padagogische Hochschule Salzburg	-	10,405
Lovelief 2 Grant - WFB Mainz	-	9,838
Lovelife 2 Grant - EASPD	-	4,765
Engage to Change Grant - Elite	870,196	1,177,672
Engage to Change Grant - Agoriad	423,310	434,815
Engage to Change Grant - Cardiff University	162,147	164,020
Engage to Change Grant - AWPF	34,873	44,809
	1,490,526	1,865,791

-

7 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	57,850	-	57,850	50,150	-	50,150
Depreciation	1,293	-	1,293	1,028	-	1,028
Bank charges	578	-	578	827	-	827
Computer and website costs	4,863	-	4,863	2,298	-	2,298
Legal and professional fees	613	-	613	1,796	-	1,796
Meeting and other project costs	8,349	-	8,349	4,375	-	4,375
Subscriptions	669	-	669	391	-	391
Premises expenses	9,873	-	9,873	10,284	-	10,284
Printing, postage and stationery	1,449	-	1,449	3,268	-	3,268
Travel and subsistence	132	-	132	3,490	-	3,490
Audit fees	-	4,155	4,155	-	3,995	3,995
Annual Report	-	1,412	1,412	-	803	803
Management committee costs	-	179	179	-	707	707
Trustee expenses	-	407	407	-	2,645	2,645
	85,669	6,153	91,822	77,907	8,150	86,057
Analysed between						
Charitable activities	85,669	6,153	91,822	77,907	8,150	86,057

Governance costs includes payments to the auditors of £3,355 (2020: £3,195) for audit fees and £800 (2020: £800) for accounts preparation.

8 Trustees

No trustee received remuneration or received any other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Travel and subsistence of expenses totalling £407 (2020: £2,645) were reimbursed to 1 trustee (2020: 4 trustees).

9 Employees

Number of employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Chief Executive Officer	1	1
Managers	5	4
Administration	4	5
Information officers	3	5
Training co-ordinators	7	2
Cleaner	-	1
	20	18

Employment costs	2021 £	2020 £
Wages and salaries	425,787	371,618
Social security costs	32,040	28,504
Other pension costs	32,424	25,019
	490,251	425,141

Key management personnel

The total benefits paid to key management personnel during the year was £246,971 (2020: £233,643).

Full time equivalent employees

The average number of full time equivalent employees during the year was 14.5 (2020:13).

There were no employees whose annual remuneration was £60,000 or more during the current or prior year.

10 Tangible fixed assets

	Improvements to property	Fixtures and fittings	Office equipment	Total
	£	£	£	£
Cost				
At 1 April 2020	27,116	15,766	56,581	99,463
Additions	-	-	4,357	4,357
At 31 March 2021	27,116	15,766	60,938	103,820
Depreciation and impairment				
At 1 April 2020	27,116	15,766	56,127	99,009
Depreciation charged in the year	-	-	1,293	1,293
At 31 March 2021	27,116	15,766	57,420	100,302
Carrying amount				
At 31 March 2021	-	-	3,518	3,518
At 31 March 2020	-	-	454	454

11 Debtors

	2021	2020
Amounts falling due within one year:	£	£
Trade debtors	31,407	34,374
Prepayments and accrued income	12,743	18,915
	44,150	53,289

12 Creditors: amounts falling due within one year

	Notes	2021	2020
		£	£
Other taxation and social security		23,274	16,899
Deferred income	13	151,681	246,088
Trade creditors		9,840	7,605
Other creditors		4,591	3,310
Accruals and deferred income		6,115	5,586
		195,501	279,488

13 Grants

	2021	2020
	£	£
Arising from grants	150,506	246,088
Training and consultancy	1,175	-
	151,681	246,088

Deferred income is included in the financial statements as follows:

	2021	2020
	£	£
Balance brought forward	246,088	701,792
Income received	1,698,553	1,633,328
Income released	(1,792,960)	(2,089,032)
Balance carried forward	151,681	246,088

14 Retirement benefit schemes

Defined contribution schemes

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

The amounts outstanding at the year end totalled £4,457 (2020: £3,484).

The charge to profit or loss in respect of defined contribution schemes was £32,424 (2020: £25,019).

15 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Movement in funds				Movement in funds				
	Balance at 1 April 2019	Incoming resources	Resources expended	Transfers	Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£	£	£
Big Lottery Fund - Engage to Change	-	1,996,787	(1,996,787)	-	-	1,672,120	(1,672,120)	-	-
Esmee Fairburn - Parents Network	71,132	21,895	(11,372)	(81,655)	-	-	-	-	-
Erasmus + - Lovelife 2	-	45,350	(51,074)	5,724	-	-	-	-	-
Gig Buddies	-	29,884	(34,665)	4,781	-	49,534	(55,929)	6,395	-
Univeristy of South Wales	-	-	-	-	-	9,368	(9,368)	-	-
Welsh Government	-	-	-	-	-	4,487	(4,487)	-	-
	71,132	2,093,916	(2,093,898)	(71,150)	-	1,735,509	(1,741,904)	6,395	-

15 Restricted funds **(Continued)**

Big Lottery Fund - Engage to Change - The project is being funded by The Big Lottery. This is a five-year project which started in June 2016, will work with 800 employers across Wales to help over a 1,000 young people with learning disability and/or autism to develop their employment skills through paid work placements lasting between 6-12 months. Learning Disability Wales are the lead partner. The other organisations are supported employment agencies ELITE and Agoriad, self advocacy organisation All Wales People First, and Cardiff University.

Esmée Fairbairn - Parents Network - This is a 3 year project and is working to improve the support for families where one or more parent has a learning disability .This project is working with key stakeholders from mainstream and family services to work towards a common vision and joint ways of working with parents with a learning disability.

Erasmus + - Lovelife 2 - This project is funded by the European Union's Erasmus+ programme to cover work over three years and started in September 2016 . A project developing a training programme on relationships and sexuality led by trainers with a learning disability. Learning Disability Wales are the lead partner working with six partner organisations across Europe.

Gig Buddies - Befriending scheme matches people with a learning disability with volunteers who share the same interests, so they can go to gigs together.

University of South Wales - Funding received to cover salary costs in relation to a COVID-19 research project.

Welsh Government - Funding received to support the development of resources.

Transfers - Relate to project costs funded by unrestricted funds.

16 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Balance at 1 April 2019	Resources expended	Transfers	Balance at 1 April 2020	Resources expended	Transfers	Balance at 31 March 2021
	£	£	£	£	£	£	£
Fixed asset fund	1,482	(1,028)	-	454	(1,293)	4,357	3,518
Property maintenance fund	4,200	-	-	4,200	-	-	4,200
IT and communicati on fund	13,083	-	-	13,083	-	-	13,083
Assessment care planning	12,696	(2,076)	(10,620)	-	-	-	-
Working Together with Parents Network	-	-	5,000	5,000	-	-	5,000
COVID-19	-	-	10,000	10,000	-	-	10,000
21st Century	-	-	-	-	-	14,469	14,469
	31,461	(3,104)	4,380	32,737	(1,293)	18,826	50,270

Designated funds above relate to:

Fixed asset fund – this represents the net book value of tangible fixed assets. Movement relates to the annual depreciation charge and the value of additions in the year.

Property maintenance fund – this is in existence to cover the potential maintenance on the leasehold property. The balance will be spent as and when the need requires and a contingency kept for the reinstatement clause on the property lease.

IT and communications fund – this is in existence to cover the potential replacement costs of IT and communications.

Assessment care planning - this is in existence to cover the costs of care and assessment training over the life of the Welsh Government funding.

Working Together with Parents Network - this in existence to set aside expenditure to work towards a common vision and joint ways of working with parents with a learning disability.

COVID-19 - this fund was created for expenditure in relation to the pandemic, this will be utilised in 2021/22.

21st Century - this fund relates to Welsh Government underspends which will be utilised in future periods.

17 Analysis of net assets between funds

	Unrestricted funds 2021	Designated funds 2021	Restricted funds 2021	Total 2021	Unrestricted funds 2020	Designated funds 2020	Restricted funds 2020	Total 2020
	£	£	£	£	£	£	£	£
Fund balances at 31 March 2021 are represented by:								
Tangible assets	-	3,518	-	3,518	-	454	-	454
Current assets/(liabilities)	463,266	46,752	-	510,018	354,463	32,283	-	386,746
	463,266	50,270	-	513,536	354,463	32,737	-	387,200

18 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021	2020
	£	£
Within one year	22,700	18,917
Between two and five years	87,017	-
	109,717	18,917

19 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

20 Ultimate controlling party

The charity is controlled by the trustees. No one party has overall control.

21 Company limited by guarantee

The charity is a company limited by guarantee. Each member has agreed to contribute £1 in the event of winding up.

22 Cash generated from operations	2021	2020
	£	£
Surplus for the year	126,336	85,101
Adjustments for:		
Investment income recognised in statement of financial activities	(460)	(1,992)
Depreciation and impairment of tangible fixed assets	1,293	1,028
Movements in working capital:		
Decrease in debtors	9,139	22,261
Increase/(decrease) in creditors	10,420	(71,233)
(Decrease) in deferred income	(94,407)	(455,704)
Cash generated from/(absorbed by) operations	52,321	(420,539)

23 Analysis of changes in net funds

The charity had no debt during the year.