

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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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.

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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'.

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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

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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.

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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.

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- 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.

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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.

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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.

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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.

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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.

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- 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.

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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.

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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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU
TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)
FOR THE YEAR ENDED 31 MARCH 2021

Principal bankers

Barclays Bank PLC
241 Cowbridge Road East
Canton
Cardiff
CF11 9TB

Solicitors

Passmores Solicitors
21 Tynwydd 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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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

**Chartered Accountants
Statutory Auditor**

27-8-2021
.....

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					
<u>Unrestricted funds</u>					
Designated funds	16	50,270		32,737	
General unrestricted funds		463,266		354,463	
			513,536		387,200
			513,536		387,200

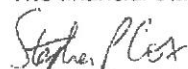
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

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 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 £	£	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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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).

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>404,835</u>	<u>2,212</u>	<u>407,047</u>	<u>303,308</u>	<u>4,884</u>	<u>308,192</u>
Grants receivable for core activities						
Welsh Government	400,000	-	400,000	297,600	-	297,600
	<u>400,000</u>	<u>-</u>	<u>400,000</u>	<u>297,600</u>	<u>-</u>	<u>297,600</u>

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>1,858,083</u>	<u>2,214,241</u>
Analysis by fund		
Unrestricted funds	124,786	125,209
Restricted funds	1,733,297	2,089,032
	<u>1,858,083</u>	<u>2,214,241</u>
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	-
	<u>1,733,297</u>	<u>2,089,032</u>

4 Investments

	Unrestricted funds 2021 £	Unrestricted funds 2020 £
Interest receivable	460	1,992

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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)
	<u>556,906</u>	<u>487,476</u>
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
	<u>2,139,254</u>	<u>2,439,324</u>
Analysis by fund		
Unrestricted funds	397,350	345,426
Restricted funds	1,741,904	2,093,898
	<u>2,139,254</u>	<u>2,439,324</u>

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

6 Grants payable

	Projects 2021 £	Projects 2020 £
Grants to institutions:		
Loveline 2 Grant - CUDV Draga	-	8,600
Loveline 2 Grant - Samo-Papillons Blancs de Dunkerque	-	10,867
Loveline 2 Grant - Padagogische Hochschule Salzburg	-	10,405
Lovelief 2 Grant - WFB Mainz	-	9,838
Loveline 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
	<u>1,490,526</u>	<u>1,865,791</u>

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LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>85,669</u>	<u>6,153</u>	<u>91,822</u>	<u>77,907</u>	<u>8,150</u>	<u>86,057</u>
Analysed between Charitable activities	<u>85,669</u>	<u>6,153</u>	<u>91,822</u>	<u>77,907</u>	<u>8,150</u>	<u>86,057</u>

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).

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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
	<u>20</u>	<u>18</u>

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
	<u>490,251</u>	<u>425,141</u>

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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

13 Grants

	2021 £	2020 £
Arising from grants	150,506	246,088
Training and consultancy	1,175	-
	<u>151,681</u>	<u>246,088</u>

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)
	<u>151,681</u>	<u>246,088</u>

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).

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £		
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	-	-

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

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 communication 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
	<u>31,461</u>	<u>(3,104)</u>	<u>4,380</u>	<u>32,737</u>	<u>(1,293)</u>	<u>18,826</u>	<u>50,270</u>

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.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Analysis of net assets between funds

Fund balances at 31 March 2021 are represented by:

Tangible assets

Current assets/(liabilities)

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
	-	3,518	-	3,518	-	454	-	454
	463,266	46,752	-	510,018	354,463	32,283	-	386,746
	463,266	50,270	-	513,536	354,463	32,737	-	387,200

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

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	-
	<u>109,717</u>	<u>18,917</u>

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	<u>52,321</u>	<u>(420,539)</u>

23 Analysis of changes in net funds

The charity had no debt during the year.