

**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***

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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.

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## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

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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 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'.



# **LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022**

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Information about Learning Disability Wales and our projects can be found on our website: [www.ldw.org.uk](http://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 disability to meet both online and in person. We relaunched the network for professionals who work with parents with a learning disability on 19 January 2022. 50 people attended including parents with learning disabilities and professionals. We provided feedback to Prof Ruth Northway's research team on the draft new guidance for social workers on supporting 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 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 successfully reapplied to be a partner organisation for the next 2 years supporting 2 young disabled people to be Members of the next Welsh Youth Parliament (WYP). We developed and implemented an accessible selection process to elect 2 young disabled people from across Wales. We discussed each young person's support and access needs to ensure that we are able to support them in a person-centred way. We also made sure that WYP staff were aware of the 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 Welsh 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 on Learning Disability to address the specific issues facing people with a learning disability and their families in Wales. We invited Members of the Senedd from all parties to join the group and 3 agreed to do so. The first meeting of the new 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 the 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 Health Wales on issues affecting the lives of people with a learning disability and their families during the pandemic.

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## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

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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.

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#### 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 18 months, the current end date being 30<sup>th</sup> 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 31<sup>st</sup> 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 1<sup>st</sup>, 2021, and 31<sup>st</sup> 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 1<sup>st</sup>, 2021, and 31<sup>st</sup> 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.

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## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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- 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 1<sup>st</sup> 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

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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.



# **LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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#### **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.

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## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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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 £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.

# **LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### **FOR THE YEAR ENDED 31 MARCH 2022**

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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 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.



# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2022

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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 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.

# **LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU**

## **TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)**

### ***FOR THE YEAR ENDED 31 MARCH 2022***

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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. 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.

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

**FOR THE YEAR ENDED 31 MARCH 2022**

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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  
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

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2022

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### 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: 20.12.22.....

# **LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU**

## **STATEMENT OF TRUSTEES RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2022***

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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

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#### 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.

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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#### **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.



# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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**Azets Audit Services**

21-12-2022  
.....

**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

		Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes						
<b>Income from:</b>							
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
<b>Total income</b>		<b>597,759</b>	<b>2,181,158</b>	<b>2,778,917</b>	<b>530,081</b>	<b>1,735,509</b>	<b>2,265,590</b>
<b>Expenditure on:</b>							
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	-
<b>Net income for the year/ Net movement in funds</b>		<b>95,892</b>	<b>21,122</b>	<b>117,014</b>	<b>126,336</b>	<b>-</b>	<b>126,336</b>
Fund balances at 1 April 2021		513,536	-	513,536	387,200	-	387,200
<b>Fund balances at 31 March 2022</b>		<b>609,428</b>	<b>21,122</b>	<b>630,550</b>	<b>513,536</b>	<b>-</b>	<b>513,536</b>

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 £	£
<b>Fixed assets</b>					
Tangible assets	10		2,080		3,518
<b>Current assets</b>					
Debtors	11	60,279		44,150	
Cash at bank and in hand		878,839		661,369	
		939,118		705,519	
<b>Creditors: amounts falling due within one year</b>	12	(310,648)		(195,501)	
Net current assets			628,470		510,018
<b>Total assets less current liabilities</b>			630,550		513,536
<b>Income funds</b>					
Restricted funds	15		21,122		-
<u>Unrestricted funds</u>					
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 12<sup>th</sup> July 2022.....



**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 £	£	2021 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	22		214,848		52,321
<b>Investing activities</b>					
Purchase of tangible fixed assets		-		(4,357)	
Investment income received		2,622		460	
<b>Net cash generated from/(used in) investing activities</b>			2,622		(3,897)
<b>Net cash used in financing activities</b>			-		-
<b>Net increase in cash and cash equivalents</b>			217,470		48,424
Cash and cash equivalents at beginning of year			661,369		612,945
<b>Cash and cash equivalents at end of year</b>			878,839		661,369

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2022

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#### 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.

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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.

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>390,365</u>	<u>29,232</u>	<u>419,597</u>	<u>404,835</u>	<u>2,212</u>	<u>407,047</u>
<b>Grants receivable for core activities</b>						
Welsh Government	385,531	-	385,531	400,000	-	400,000
	<u>385,531</u>	<u>-</u>	<u>385,531</u>	<u>400,000</u>	<u>-</u>	<u>400,000</u>

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
	<u>2,356,698</u>	<u>1,858,083</u>
Analysis by fund		
Unrestricted funds	204,772	124,786
Restricted funds	2,151,926	1,733,297
	<u>2,356,698</u>	<u>1,858,083</u>
<b>Grants</b>		
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	-
	<u>2,151,926</u>	<u>1,733,297</u>

### 4 Investments

	Unrestricted funds	Unrestricted funds
	2022 £	2021 £
Interest receivable	<u>2,622</u>	<u>460</u>



# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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)
	<u>671,773</u>	<u>556,906</u>
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
	<u>2,661,903</u>	<u>2,139,254</u>
<b>Analysis by fund</b>		
Unrestricted funds	501,867	397,350
Restricted funds	2,160,036	1,741,904
	<u>2,661,903</u>	<u>2,139,254</u>

### 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	-
	<u>1,884,100</u>	<u>1,490,526</u>

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 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
Annual Report	-	1,586	1,586	-	1,412
Management committee costs	-	-	-	-	179
Trustee expenses	-	-	-	-	407
	<u>100,064</u>	<u>5,966</u>	<u>106,030</u>	<u>85,669</u>	<u>91,822</u>
Analysed between Charitable activities	<u>100,064</u>	<u>5,966</u>	<u>106,030</u>	<u>85,669</u>	<u>91,822</u>

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).

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>21</u>	<u>20</u>

##### 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
	<u>590,043</u>	<u>490,251</u>

##### 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.

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 10 Tangible fixed assets

	Improvements to property £	Fixtures and fittings £	Office equipment £	Total £
<b>Cost</b>				
At 1 April 2021	27,116	15,766	60,938	103,820
At 31 March 2022	27,116	15,766	60,938	103,820
<b>Depreciation and impairment</b>				
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
<b>Carrying amount</b>				
At 31 March 2022	-	-	2,080	2,080
At 31 March 2021	-	-	3,518	3,518

### 11 Debtors

	2022 £	2021 £
<b>Amounts falling due within one year:</b>		
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

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

### 13 Grants

	2022 £	2021 £
Arising from grants	231,413	150,506
Training and consultancy	5,500	1,175
	<u>236,913</u>	<u>151,681</u>

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)
	<u>236,913</u>	<u>151,681</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 £nil (2021: £4,457).

The charge to profit or loss in respect of defined contribution schemes was £33,670 (2021: £32,424).

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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 31	Balance at 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)	-	-	-	-	-	
	<u>1,735,509</u>	<u>(1,741,904)</u>	<u>6,395</u>	<u>-</u>	<u>2,181,158</u>	<u>(2,160,036)</u>	<u>21,122</u>	

**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.

# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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 communication 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)	-
	<u>32,737</u>	<u>(1,293)</u>	<u>18,826</u>	<u>50,270</u>	<u>(1,438)</u>	<u>(14,469)</u>	<u>34,363</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.

**Working Together with Parents Network** - this is 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 2022

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



# LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2022

#### 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
	<u>70,215</u>	<u>109,717</u>

#### 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)
<b>Cash generated from operations</b>	<u>214,848</u>	<u>52,321</u>

#### 23 Analysis of changes in net funds

The charity had no debt during the year.

