

Charity registration number 1062858

Company registration number 02326324 (England and Wales)

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

CONTENTS

	Page
Trustees report	1 - 13
Statement of trustees responsibilities	14
Independent auditor's report	15 - 17
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the financial statements	21 - 34

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019)".

Objectives and activities

Purpose of the Charity

Governing document

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

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

Learning Disability Wales is a membership organisation and:

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

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

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

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

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

Trustees regard to the Charity

Public benefit

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

Other beneficiaries

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Our Mission

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

Our Values

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

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

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

Our Aims

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

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

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

Achievements and performance

Below is a list of our projects this year:

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

In November 2019 we launched our 5-year Strategy:

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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

21st Century People

Parents with a learning disability

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

Best practice – local authorities

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

Welsh Youth Parliament

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

Accessible information

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

Policy and people

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

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

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

Annual health checks

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Reducing restrictive practice

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

Loneliness and social isolation

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

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

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

All Wales Personalised Technology Community of Practice

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

Engage to Change

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

- Initially a 5-year project, additional funding was secured to extend the project for a 6th then a 7th year until 31st May 2023, with the final year being a phased closure.
- Between 1 June 2022 and the end of February 2023, referrals were much lower due to the project starting to wind down and a preferred time of 6 months needed to work with new referrals. 28 young people were referred into the project bringing a total of 1,070 to the end of February 2023. Of these:
 - i. 506 young people gained experience in short-term periods of unpaid work experience.
 - ii. 451 young people gained experience in longer-term periods of paid supported work placements.
 - iii. 370 young people entered sustainable employment.
 - iv. 288 young people sustained employment for 13 weeks or more.
 - v. 828 young people registered/working toward achieving accreditation.
 - vi. 616 young people achieved accreditation in one or more units.
 - vii. 744 employers provided work experience/unpaid placements, 408 paid placements and 243 sustained employments.
- Engage to Change introduced supported internships to Wales. The project had Project SEARCH sites based at Ysbyty Gwynedd Bangor, Ysbyty Glan Clwyd, the Princess of Wales Hospital Bridgend and Cardiff University. The project had 47 interns gain employment after completing their internship.

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

Gig Buddies Cymru All Wales

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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

In the year we:

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

Gig Buddies Cymru South Wales

We:

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

Gig Buddies Cymru North Wales

We:

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Easy Read Wales

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

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

Covid research project

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

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

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

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

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

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

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

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

- We set up new financial procedures for our new projects.
- First Choice Housing continued to fund Gig Buddies in the South with £25,000.
- First Choice Housing also supported a new North Wales Project with £10,000.
- North Wales Transformation team funded Gig Buddies North with £27,500.
- Our Easy Read service generated income of £120,440.
- We provided payroll services to two organisations.
- We continue to manage and improve Learning Disability Wales's internal governance.
- Our Reserves Policy, Operational Risk Assessment and Schedule of Delegated Authority was updated and approved by trustees.

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Financial review

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

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

Reserves Policy

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

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

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

Definition of reserves

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

Why does LDW need reserves?

LDW may need to use reserves for the following reasons:

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

Our required level of reserves

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

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

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

Current level of reserves

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

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

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

Monitoring and review

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

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

Risks

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

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

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

We also:

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

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

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

Investment policy

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

Grant-making

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

Principal funding sources

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

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

Future developments

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

We have been successful in being awarded:

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

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

Gig Buddies Cardiff secured until March 2023.

Structure, governance and management

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

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

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

Recruitment and appointment of new trustees

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

Induction and training of new trustees

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

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

Election of Honorary Officers

The honorary officers of Learning Disability Wales are:

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

Staff and remuneration

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

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Reference and administrative details

Registered charity name	Learning Disability Wales- Anabledd Dysgu Cymru
Charity registration number	1062858
Company registration number	02326324
Registered office	41 Lambourne Crescent Cardiff Business Park Llanishen Cardiff CF14 5GG

Trustees

Ian Benbow
Lily Beyer
Jacqueline Caldwell
Stephen Cox - term of office ended 10/1/23
Wayne Crocker
Jonathan Day
James Donaldson
Amanda Evans - term of office ended 10/1/23
Dawn Gullis - resigned 24/5/22
Claire Higgins - appointed 10/1/23
Rhian Jones - appointed 10/1/23
Albert Lewis
Sian Owen
Joseph Powell
Alison Thomas
Laura White
Angharad Williams - appointed 10/1/23

Company secretary Zoe Richards

Key management personnel Z Richards– Chief Executive Officer
A Kenvyn - Engage to Change Project Manager
J Moore – HR & Governance Manager
K Warner – Innovation Manager
S Rose - Events & Network Manager
Z Tabeyeva - Finance Manager
L Griffiths - Accessible Communications Manager
S Williams - Policy and Communications Manager

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

TRUSTEES REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

Auditors

Azets Audit Services
Ty Derw
Lime Tree Court
Cardiff Gate Business Park
Cardiff
CF23 8AB

Principal bankers

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

Solicitors

Passmores Solicitors
21 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.

Ian Benbow
(Treasurer)



Dated: 27/09/2023

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF TRUSTEES RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2023

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

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

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

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

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

INDEPENDENT AUDITOR'S REPORT

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

Opinion

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

In our opinion, the financial statements:

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

Basis for opinion

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

Conclusions relating to going concern

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

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

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

Other information

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

We have nothing to report in this regard.

Matters on which we are required to report by exception

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE TRUSTEES OF LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

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

Use of our report

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

Azets Audit Service

Azets Audit Services

20-12-2023

**Chartered Accountants
Statutory Auditor**

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

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

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

All income and expenditure derive from continuing activities.

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

BALANCE SHEET

AS AT 31 MARCH 2023

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

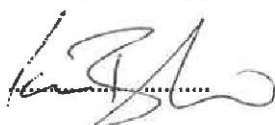
The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

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

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

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

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



Ian Benbow - Treasurer

Company Registration No. 02326324

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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 2023

1 Accounting policies

(Continued)

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

1.7 Impairment of fixed assets

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

1.8 Cash and cash equivalents

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

1.9 Financial instruments

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

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

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

Basic financial assets

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

Derecognition of financial assets

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

Basic financial liabilities

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

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

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

Derecognition of financial liabilities

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

(Continued)

1.10 Taxation

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

1.11 Employee benefits

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

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

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

1.12 Retirement benefits

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

1.13 Leases

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

1.14 Foreign exchange

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

2 Donations and legacies

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

3 Charitable activities

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

4 Investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Interest receivable	<u>3,826</u>	<u>2,622</u>

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Charitable activities

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

6 Grants payable

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

-

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

7 Support costs

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

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

8 Trustees

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Employees

Number of employees

The average monthly number of employees during the year was:

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

Employment costs

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

Key management personnel

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

Redundancy and settlement payments

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

Full time equivalent employees

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

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

	2023 Number	2022 Number
£60,000- £70,000	<u>1</u>	<u>-</u>

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

10 Tangible fixed assets

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

11 Debtors

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

12 Creditors: amounts falling due within one year

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

13 Grants

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

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Balance brought forward	236,913	151,681
Income received	1,038,264	2,334,932
Income released	<u>(1,191,044)</u>	<u>(2,249,700)</u>
Balance carried forward	<u>84,133</u>	<u>236,913</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 £3,647 (2022: £nil).

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

15 Restricted funds

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

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

WCVA Kickstart Scheme- Funding received to provide six month job placements for young people.

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 2023

16 Designated funds

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

	Balance at 1 April 2021 £	Resources expended £	Transfers £	Balance at 1 April 2022 £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Fixed asset fund	3,518	(1,438)	-	2,080	(1,438)	-	642
Property maintenance fund	4,200	-	-	4,200	-	-	4,200
IT and 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)	-	-	-	-
	<u>50,270</u>	<u>(1,438)</u>	<u>(14,469)</u>	<u>34,363</u>	<u>(1,438)</u>	<u>(10,000)</u>	<u>22,925</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. The remaining funds un-utilised were transferred back to general unrestricted funds during 22/23.

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

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

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

LEARNING DISABILITY WALES - ANABLEDD DYSGU CYMRU

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Operating lease commitments

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

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

19 Related party transactions

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

20 Ultimate controlling party

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

21 Company limited by guarantee

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

22 Cash generated from operations

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

23 Analysis of changes in net funds

The charity had no debt during the year.