

Company registration number: 02326324

Charity registration number: 1062858

# Learning Disability Wales - Anabledd Dysgu Cymru

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

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# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

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

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

### **Objectives and activities**

#### **Governing document**

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

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

Learning Disability Wales is a membership organisation and:

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

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

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

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

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

### **Trustees regard to the Charity**

#### **Public benefit**

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

### **Other beneficiaries**

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

### **Our Mission**

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

### **Our Values**

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

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

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

### **Our Aims**

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

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

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

# Learning Disability Wales - Anabledd Dysgu Cymru

## Trustees' Report

### Achievements and performance

Below is a list of our projects this year:

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

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

Information about Learning Disability Wales and our projects can be found on our website: [www.ldw.org.uk](http://www.ldw.org.uk).

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

### 21st Century People

#### Parents with a learning disability

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

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

# Learning Disability Wales - Anabledd Dysgu Cymru

## Trustees' Report

### Welsh Youth Parliament

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

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

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

### **Accessible information**

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

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

### **Policy and people**

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

### **Annual health checks**

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

### **Annual Conference**

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

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

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

### **Sight loss**

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

### **Reducing restrictive practice**

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

### **Social isolation and 'stay up late'**

#### **Connections Cymru network**

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

#### **Stay Up Late**

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

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### **Engage to Change- Influencing and Informing**

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

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

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

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

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

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

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

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



# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

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

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

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

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

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

We held an event about Engage to Change called 'Sharing the results' at the Pierhead, Cardiff Bay. It was sponsored by Vaughan Gething who was Minister for Economy at that time. It was attended by 106 people including Members of the Senedd and BBC Wales reporter Garry Owen. It was livestreamed and viewed 140 times. Hefin David MS spoke about his Transition to Employment report. Vaughan Gething attended for a while and had a discussion with our project manager.

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

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

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

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

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

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

# Learning Disability Wales - Anabledd Dysgu Cymru

## Trustees' Report

### Gig Buddies Cymru - the project overall

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

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

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

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

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

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

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

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

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

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

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

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

### Gig Buddies Cymru - South Wales

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

# Learning Disability Wales - Anabledd Dysgu Cymru

## Trustees' Report

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

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

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

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

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

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

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

### Gig Buddies Cymru - North Wales

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

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

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

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

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

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

### **Easy Read Wales**

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

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

### **Covid research project**

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

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

### **Training and events (non project)**

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

### **Financial procedures introduced in this year**

No new procedures introduced in this year.

### **Financial review**

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

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

### **Reserves Policy**

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

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

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

### **Definition of reserves**

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

### **Why does LDW need reserves?**

LDW may need to use reserves for the following reasons:

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

### **Our required level of reserves**

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

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

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

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

### **Current level of reserves**

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

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

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

We will continue to:

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

### **Monitoring and review**

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

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

### **Risks**

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

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

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

We also:

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

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

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

### **Investment policy**

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

### **Grant-making**

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

### **Principal funding sources**

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

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

### **Future developments**

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

We have been successful in being awarded:

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

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

### **Structure, governance, and management**

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

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

# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

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

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

### **In this reporting period:**

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

### **Recruitment and appointment of new trustees**

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

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

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

### **Induction and training of new trustees**

All trustees receive a comprehensive Trustee Handbook.

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



# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

### **Election of Honorary Officers**

Chair:

Jon Day resigned on 8 November 2023

Stephen Cox appointed on 8 November 2023

Treasurer:

Ian Benbow resigned on 14 February 2024

### **Staff and remuneration**

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

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

# Learning Disability Wales - Anabledd Dysgu Cymru

## Trustees' Report

### Reference and Administrative Details

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

### Trustees

Sian Owen – term of office ended on 8/11/23  
Laura White  
Wayne Crocker – term of office ended on 8/11/23  
Alison Haberstraw  
Jacqui Caldwell – term of office ended on 8/11/23  
Lily Beyer – resigned on 27/10/23  
Ian Benbow – resigned on 14/2/24  
Jonathan Day - resigned 8/11/23  
Stephen Cox – appointed on 8/11/23  
Sana Sana Tabassum Shaikh - appointed on 8/11/23  
Richard Cox – appointed on 8/11/23  
Ramona Murray – appointed on 8/11/23  
Claire Higgins  
James Donaldson  
Rhian Jones  
Albert Lewis  
Angharad Williams  
Joseph Powell  
Tracy Hammond - appointed on 23/4/24

### Company secretary

Zoe Richards

### Key management personnel

Z Richards– Chief Executive Officer  
A Kenvyn - Engage to Change Project Manager  
J Moore – HR & Governance Manager  
K Warner – Innovation Manager  
S Rose - Events & Network Manager  
Z Tabeyeva - Finance Manager

## **Learning Disability Wales - Anabledd Dysgu Cymru**

### **Trustees' Report**

L Griffiths – Accessible Communications  
Manager

S Williams - Policy and Communications  
Manager

#### **Principal bankers**

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

#### **Solicitors**

Passmores Solicitors, 21 Tynewydd Road, Barry,  
CF62 8HB

#### **Auditors**

HSJ Audit Limited, Severn House, Hazell Drive,  
Newport, NP10 8FY

# Learning Disability Wales - Anabledd Dysgu Cymru

## Trustees' Report

### Statement of Trustees' Responsibilities

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

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

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

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

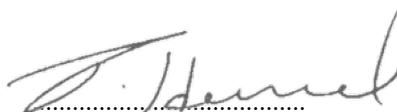
### Disclosure of information to auditor

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

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



S P Cox  
Trustee



T Hammond  
Trustee

## **Learning Disability Wales - Anabledd Dysgu Cymru**

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

#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

#### **Conclusions relating to going concern**

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

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

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

#### **Other information**

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

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

## **Learning Disability Wales - Anabledd Dysgu Cymru**

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

We have nothing to report in this regard.

#### **Opinion on other matters prescribed by the Companies Act 2006**

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

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

#### **Matters on which we are required to report by exception**

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

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

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

#### **Responsibilities of trustees**

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

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

#### **Auditor responsibilities for the audit of the financial statements**

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

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

## **Learning Disability Wales - Anabledd Dysgu Cymru**

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

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

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

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

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

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

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

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

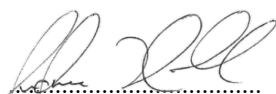
A further description of our responsibilities is available on the Financial Reporting Council's website at: [www.frc.org.uk/auditorsresponsibilities](http://www.frc.org.uk/auditorsresponsibilities). This description forms part of our auditor's report.

## **Learning Disability Wales - Anabledd Dysgu Cymru**

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

#### **Use of our report**

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



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

Severn House  
Hazell Drive  
Newport  
South Wales  
NP10 8FY

29 July 2024



## Learning Disability Wales - Anabledd Dysgu Cymru

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

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	400,174	17,274	417,448
Charitable activities	4	190,359	339,322	529,681
Investment income	5	13,995	-	13,995
Total income		604,528	356,596	961,124
<b>Expenditure on:</b>				
Charitable activities	6	(636,816)	(362,478)	(999,294)
Total expenditure		(636,816)	(362,478)	(999,294)
Net expenditure		(32,288)	(5,882)	(38,170)
Net movement in funds		(32,288)	(5,882)	(38,170)
<b>Reconciliation of funds</b>				
Total funds brought forward		725,528	5,882	731,410
Total funds carried forward	18	693,240	-	693,240
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
<b>Income and Endowments from:</b>				
Donations and legacies	3	409,499	-	409,499
Charitable activities	4	202,015	1,281,825	1,483,840
Investment income	5	3,826	-	3,826
Total income		615,340	1,281,825	1,897,165
<b>Expenditure on:</b>				
Charitable activities	6	(491,026)	(1,305,279)	(1,796,305)
Total expenditure		(491,026)	(1,305,279)	(1,796,305)
Net income/(expenditure)		124,314	(23,454)	100,860
Transfers between funds		(8,214)	8,214	-
Net movement in funds		116,100	(15,240)	100,860
<b>Reconciliation of funds</b>				
Total funds brought forward		609,428	21,122	630,550
Total funds carried forward	18	725,528	5,882	731,410

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

The funds breakdown for 2023 is shown in note 18.

The notes on pages 26 to 42 form an integral part of these financial statements.

# Learning Disability Wales - Anabledd Dysgu Cymru

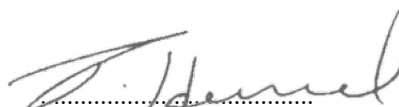
(Registration number: 02326324)  
Balance Sheet as at 31 March 2024

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

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



S P Cox  
Trustee



T Hammond  
Trustee

The notes on pages 26 to 42 form an integral part of these financial statements.

## Learning Disability Wales - Anabledd Dysgu Cymru

### Statement of Cash Flows for the Year Ended 31 March 2024

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

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

The notes on pages 26 to 42 form an integral part of these financial statements.

# **Learning Disability Wales - Anabledd Dysgu Cymru**

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

### **1 Charity status**

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

The address of its registered office is:

41 Lambourne Crescent

Cardiff Business Park

Llanishen

Cardiff

CF14 5GG

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

### **2 Accounting policies**

#### **Summary of significant accounting policies and key accounting estimates**

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

#### **Statement of compliance**

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

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

#### **Basis of preparation**

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

#### **Going concern**

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

#### **Income and endowments**

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

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

## **Learning Disability Wales - Anabledd Dysgu Cymru**

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

#### ***Donations and legacies***

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

#### ***Grants receivable***

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

#### ***Deferred income***

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

#### ***Donated services and facilities***

Donated facilities are included at market value.

#### ***Investment income***

Investment income Investment income is recognised on a receivable basis.

#### ***Charitable activities***

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

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

#### ***Expenditure***

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

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

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

#### ***Charitable activities***

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

# Learning Disability Wales - Anabledd Dysgu Cymru

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

### *Grant expenditure*

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

### **Support costs**

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

### **Governance costs**

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

### **Government grants**

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

### **Taxation**

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

### **Tangible fixed assets**

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

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

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

### **Depreciation and amortisation**

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

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

## **Learning Disability Wales - Anabledd Dysgu Cymru**

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

#### **Impairment of fixed assets**

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

#### **Trade debtors**

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

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

#### **Cash and cash equivalents**

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

#### **Trade creditors**

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

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

#### **Fund structure**

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

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

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

#### **Leases**

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### Pensions and other post retirement obligations

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

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

#### 3 Income from donations and legacies

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

#### 4 Income from charitable activities

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



## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

#### 5 Investment income

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 6 Expenditure on charitable activities

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

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 7 Analysis of governance and support costs

##### Support costs allocated to charitable activities

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

##### Basis of allocation

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### Governance costs

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 8 Grant-making

##### Analysis of grants

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

Below are details of material grants made to institutions

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

#### 9 Net incoming/outgoing resources

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

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

#### 10 Trustees remuneration and expenses

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

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

#### 11 Staff costs

The aggregate payroll costs were as follows:

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

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

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

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

	<b>2024</b>	<b>2023</b>
	<b>No</b>	<b>No</b>
£60,001 - £70,000	<u>1</u>	<u>1</u>

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 12 Taxation

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

#### 13 Tangible fixed assets

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

#### 14 Debtors

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

#### 15 Cash and cash equivalents

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 16 Creditors: amounts falling due within one year

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

#### 17 Obligations under leases and hire purchase contracts

##### Operating lease commitments

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

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



## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 18 Funds

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

#### Restricted Funds:

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

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

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

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

#### Designated Funds:

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

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

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

Working Together with Parents Network - this 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.

### 19 Analysis of net assets between funds

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

#### 20 Analysis of net funds

	At 1 April 2023	Financing cash flows	At 31 March 2024
	£	£	£
Cash at bank and in hand	<u>784,135</u>	<u>(59,783)</u>	<u>724,352</u>
Net debt	<u>784,135</u>	<u>(59,783)</u>	<u>724,352</u>
	At 1 April 2022	Financing cash flows	At 31 March 2023
	£	£	£
Cash at bank and in hand	<u>878,839</u>	<u>(94,704)</u>	<u>784,135</u>
Net debt	<u>878,839</u>	<u>(94,704)</u>	<u>784,135</u>