

Company registration number: 02326324

Charity registration number: 1062858

# Learning Disability Wales - Anabledd Dysgu Cymru

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

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

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

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

## **Trustees' Report**

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

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

### **Objectives and activities**

#### **Governing document**

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

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

Learning Disability Wales is a membership organisation and:

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

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

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

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

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

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

#### **Public benefit**

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

# **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. We have 2471 supporters and 95 members eligible for nominating board members and voting at our AGM.

### **Our Mission**

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

### **Our Values**

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

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

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

### **Our Aims**

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

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

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

### **Achievements and performance**

Below is a list of our projects this year:

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

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

## **Trustees' Report**

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

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

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

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

### **21st Century People**

#### **Parents with a learning disability**

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

#### **Welsh Youth Parliament**

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

#### **Accessible information**

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

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

#### **Annual health checks**

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

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

## **Trustees' Report**

### **Reducing restrictive practice**

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

### **Commissioning Practice**

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

### **Annual Conference**

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

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

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

### **Stay Up Late**

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

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

## **Trustees' Report**

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

#### **Legacy – employment support mapping**

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

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

#### **Legacy – ReAct+ pilot**

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

#### **Legacy – Jobs Growth Wales+**

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

#### **Legacy - Communities for Work+**

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

#### **Legacy – Employability Support Programme**

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

#### **Legacy – supported shared apprenticeships**

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

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

## **Trustees' Report**

### **Legacy – supported internships**

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

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

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

### **Gig Buddies Cymru**

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

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

### **Vale of Glamorgan, Rhondda Cynon Taff, Merthyr and Bridgend**

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

### **Cardiff**

The project in Cardiff was funded by Shared Prosperity Fund.

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



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

## **Trustees' Report**

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

### **Swansea and Neath Port Talbot**

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

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

### **Gig Buddies Cymru - North Wales**

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

### **Easy Read Wales**

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

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

## **Trustees' Report**

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

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

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

### **Member and Supporter database**

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

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

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

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

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

No new procedures introduced in this year.

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

## **Trustees' Report**

### **Financial review**

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

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

### **Reserves Policy**

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

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

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

### **Definition of reserves**

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

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

LDW may need to use reserves for the following reasons:

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

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

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

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

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

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

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

## **Trustees' Report**

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

### **Current level of reserves**

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

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

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

We will continue to:

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

### **Monitoring and review**

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

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

### **Risks**

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

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

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

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

## **Trustees' Report**

We are also:

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

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

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

### **Investment policy**

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

### **Grant-making**

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

### **Principal funding sources**

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

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

### **Future developments**

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

We have been successful in being awarded:

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

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

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

## **Trustees' Report**

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

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

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

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

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

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

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

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

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

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

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

All trustees receive a comprehensive Trustee Handbook.

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

### **Election of Honorary Officers**

Chair:

Stephen Cox

Tracy Hammond appointed 23 April 2024

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

## **Trustees' Report**

Treasurer:

Stephen Cox appointed as interim Treasurer on 2 September 2024

Claire Higgins appointed on 30 January 2025

Staff and remuneration

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

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

# Learning Disability Wales - Anabledd Dysgu Cymru

## Trustees' Report

### Reference and Administrative Details

<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

<b>Trustees</b>	Tracy Hammond (Chair) Stephen Cox Sana Tabassum Shaikh Richard Cox Ramona Murray Claire Higgins Rhian Jones Angharad Williams Lynne Whistance – appointed 22/10/24 James Tyler – appointed 22/10/24 Georgia Miggins – appointed 22/10/24 Jonathan Griffiths – appointed 22/10/24 Nadine Honeybone – appointed 22/10/24 Adele Rose Gilmour – appointed 22/10/24 James Donaldson – resigned 13/5/24 Joseph Powell - term of office ended 22/10/24 Laura White - term of office ended 22/10/24 Alison Haberstraw - term of office ended 22/10/24 Albert Lewis - term of office ended 22/10/24
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<b>Company secretary</b>	Zoe Richards
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<b>Key management personnel</b>	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
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# **Learning Disability Wales - Anabledd Dysgu Cymru**

## **Trustees' Report**

S Williams - Policy and Communications  
Manager

J Sangani – Networking and Fundraising  
Manager

E Davison-Henery – Business Development  
Manager

### **Principal bankers**

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

### **Solicitors**

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

### **Auditors**

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

### **Statement of Trustees' Responsibilities**

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

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

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

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

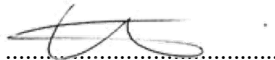
## Learning Disability Wales - Anabledd Dysgu Cymru

### Trustees' Report

#### Disclosure of information to auditor

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

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



C A Higgins  
Trustee



S P Cox  
Trustee

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

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

#### **Opinion**

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

In our opinion the financial statements:

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

#### **Basis for opinion**

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

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

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

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

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

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

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

#### **Other information**

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

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

We have nothing to report in this regard.

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

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

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

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

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

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

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

#### **Responsibilities of trustees**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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



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

Severn House  
Hazell Drive  
Newport  
South Wales  
NP10 8FY

30 July 2025

## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

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

The funds breakdown for 2024 is shown in note 18.


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

# Learning Disability Wales - Anabledd Dysgu Cymru

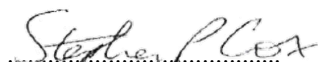
(Registration number: 02326324)  
Balance Sheet as at 31 March 2025

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

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



C A Higgins  
Trustee



S P Cox  
Trustee

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



## Learning Disability Wales - Anabledd Dysgu Cymru

### Statement of Cash Flows for the Year Ended 31 March 2025

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

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

The notes on pages 24 to 40 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 2025**

### **1 Charity status**

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

The address of its registered office is:

41 Lambourne Crescent

Cardiff Business Park

Llanishen

Cardiff

CF14 5GG

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

### **2 Accounting policies**

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

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

#### **Statement of compliance**

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

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

#### **Basis of preparation**

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

#### **Going concern**

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

#### **Income and endowments**

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

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

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

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

#### ***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 2025

### *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 2025**

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

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

#### **Trade debtors**

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

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

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

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

#### **Trade creditors**

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

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

#### **Fund structure**

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

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

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

#### **Leases**

#### **Pensions and other post retirement obligations**

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

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 3 Income from donations and legacies

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

#### 4 Income from charitable activities

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

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 5 Investment income

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 6 Expenditure on charitable activities

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

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



## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 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 2025 £	Total 2024 £
Charitable activities	Basis of allocation A & B	<u>2,184</u>	<u>5,064</u>	<u>1,832</u>	<u>14,274</u>	<u>3,228</u>	<u>26,582</u>	<u>28,346</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 2025

#### Governance costs

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 8 Grant-making

##### Analysis of grants

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

Below are details of material grants made to institutions

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

#### 9 Net incoming/outgoing resources

Net outgoing resources for the year include:

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

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

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

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

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

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

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 12 Taxation

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

#### 13 Tangible fixed assets

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

#### 14 Debtors

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

#### 15 Cash and cash equivalents

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

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

	2025 £	2024 £
Trade creditors	8,955	3,917
VAT grant repayable	8,537	11,249
Other creditors	13,709	1,112
Accruals	4,170	3,850
Deferred income	67	67,817
	<u>35,438</u>	<u>87,945</u>
	<b>2025 £</b>	<b>2024 £</b>
Deferred income at 1 April 2024	67,817	84,133
Resources deferred in the period	-	6,820
Amounts released from previous periods	<u>(67,750)</u>	<u>(23,136)</u>
Deferred income at year end	<u>67</u>	<u>67,817</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:

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 18 Funds

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
<b>Unrestricted funds</b>				
<i><b>General</b></i>				
General Unrestricted Fund	702,603	604,528	(636,174)	670,957
<i><b>Designated</b></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 2025

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

#### Restricted Funds:

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

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

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

#### Designated Funds:

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

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

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

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

#### 19 Analysis of net assets between funds

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

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

## Learning Disability Wales - Anabledd Dysgu Cymru

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

#### 20 Analysis of net funds

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