

CARDIFF AND VALE OF GLAMORGAN PARENTS FEDERATION (LEARNING DISABILITIES)

England & Wales · Charity number 1076847

Details

Other names	CARDIFF & THE VALE PARENTS FEDERATION, CARDIFF AND THE VALE PARENTS FEDERATION, PARENTS FEDERATION
Status	Registered
Legal form	Charitable company
Company number	03067995
Registered	1999-08-02
Register	View on the Charity Commission register

Contact

Address Unit 14 Sbectrwm Community Centre
Bwlch Road
Fairwater
Cardiff
CF5 3EF

Phone 029 2056 5917

Email admin@parentsfed.org

Website www.parentsfed.org

Activities

Objects: TO PROMOTE THE HEALTH AND WELFARE OF PEOPLE WITH A LEARNING DISABILITY (MENTAL HANDICAP) IN THE AREAS CURRENTLY COVERED BY THE COUNTIES OF CARDIFF AND THE VALE OF GLAMORGAN.

Activities: THE OBJECTIVES OF THE CHARITY ARE:TO PROMOTE THE HEALTH AND WELFARE OF PEOPLE WITH A LEARNING DISABILITY (MENTAL HANDICAP) IN THE AREAS CURRENTLY COVERED BY THE COUNTIES OF CARDIFF AND THE VALE OF GLAMORGAN.THE MAIN ACTIVITIES ARE THE PROVISION OF INFORMATION FOR CARERS AND FAMILIES AND REPRESENTING CARERS' VIEWS AT PLANNING MEETINGS IN ORDER TO ENSURE THAT UNPAID CARERS' VIEWS ARE REPRESENTED.

Classification

- **How:** Provides Advocacy/advice/information
- **What:** Disability
- **Who:** People With Disabilities

Geography

- **Area of benefit:** CARDIFF AND VALE OF GLAMORGAN
- Cardiff
- Vale Of Glamorgan

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£101,326	£88,966	-	-
2024-03-31	£75,997	£88,720	-	-
2023-03-31	£68,028	£69,168	-	-
2022-03-31	£54,986	£77,420	-	-
2021-03-31	£105,811	£85,737	-	-

Trustees

Name	Role	Appointed
Janis Lesley Griffiths		2024-01-25
Jennifer Jones		2025-01-28
MARK CARPENTER		2025-01-28
Stephen Durbin		2024-01-25

Accounts

COMPANY REGISTRATION NUMBER: 03067995

CHARITY REGISTRATION NUMBER: 1076847

**Cardiff & Vale of Glamorgan Parents Federation (Learning
Disabilities)**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2025

CARSTON ETL

Chartered accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2025

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Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2025

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)
Charity registration number	1076847
Company registration number	03067995
Principal office and registered office	Unit 14 Sbectrwm Community Centre Bwlch Road Fairwater Cardiff CF5 3EF

The trustees

Mark Carpenter	Appointed 28 January 2025
Jennifer Jones	Appointed 28 January 2025
Janis Griffiths	
Stephen Durbin	
Ann Duminil	Resigned 27 November 2025
Denise Pearson	Resigned 22 January 2025

Company secretary Claire Jones

Independent examiner Farzana Ahmed FCCA
Carston ETL
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) aims and objectives and in planning future activities.

Our stated purpose is '...to promote the health and welfare of people with a learning disability in the areas covered by the counties of Cardiff and the Vale of Glamorgan...'.

We fulfil this purpose by providing a combination of direct support to families, an information and signposting service, and by coordinating effective carer representation in consultation processes. Parents and close relatives are typically the primary source of support for people with learning disabilities, and our services focus on empowering family carers to better meet the challenges of caring.

This work complements the aims of the Social Services and Well-being (Wales) Act 2014, as well as the Qualities and Sustainable Futures legislation. It also aligns with the Strategic Plan for Learning Disability Services in Cardiff and the Vale of Glamorgan.

All our services are offered free of charge. This includes the provision of information, literature, individual assistance, organisation membership, and newsletter mailings. Additionally, we coordinate workshops, events, and informal social gatherings. Members acting in a voluntary capacity on our behalf are reimbursed for reasonable expenses incurred when attending meetings or events.

Support

We aim to support families and carers in maintaining their resilience and wellbeing by providing a variety of carer-focused activities. This includes coordinating carers' information workshops, social and training events, and promoting activities designed to benefit carers.

Each year, we organise the Understanding Disability Awards, which celebrate the inclusion of people with learning disabilities in everyday life.

Carers and their disabled relatives are encouraged to participate in a range of social gatherings and activities, offering valuable opportunities to connect, share experiences, exchange ideas, and socialise. These events help parents overcome social isolation, build confidence, develop new skills, and enhance their overall wellbeing, supporting them to continue in their caring roles.

Our support extends to families caring for both adults and disabled children. For some families, we provide enhanced signposting services to ensure they are connected with the most appropriate sources of support.

Information and Signposting

Access to support and assistance is critically important for both disabled individuals and their family carers. Often, family carers serve as the primary advocates and representatives, ensuring that individuals receive the support and services to which they are entitled.

Our work involves liaising closely with families to share information, introduce innovative approaches, and promote new opportunities. This can include encouraging families to consider 'taking risks' by trying new or more cost-effective ways to manage daily challenges.

To keep carers informed and engaged, we produce monthly online newsletters and maintain an

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

up-to-date website along with active social media platforms, including Facebook and Instagram. We also organise regular parent meetings to gather their views, understand their needs, and listen to their experiences.

Representation

Another aspect of our work is in pressing for better support services and increased opportunities for people with a learning disability.

This involves our working with many partner bodies and organisations to lobby for improvements, promote or instigate change and encourage new opportunities to be developed.

We support members to participate in key planning forums and networks that influence the strategic direction of existing or future services for people with a learning disability. This covers all age groups and abilities and includes participation in many cross-discipline strategic groups or frameworks at local, regional and national levels.

Members have representation on the Welsh Government and local authority planning groups and various other working groups. We are members of the Learning Disability Partnership Group (LDPG) that covers both Cardiff and the Vale of Glamorgan local authorities. We are involved in a number of its sub and task groups across Cardiff and the Vale.

The Federation often consults its membership for their views in various consultations and surveys to ensure that families have a means to have their views listened to. We have teamed up with the All Wales Forum (of parents and carers) to ensure that we are better able to consult with families and have a stronger cross-Wales voice.

We have continued to improve on our communication with members through the use of an SMS and email platforms. This method is both cost-effective and efficient, allowing us to target specific families with timely information on issues that are relevant to them.

We regularly send text messages that include embedded hyperlinks to external resources, enabling quick and easy access to further information and support.

ACHIEVEMENTS AND PERFORMANCE

During the year commencing April 2024, we continued to develop and expand our services for carers, with particular focus on face-to-face activities funded through our Bitesize Respite schemes.

As part of our governance responsibilities, we maintain a risk register. This highlighted our increasing reliance on a small core group of trustees. Recruitment has therefore been a key priority, and we were pleased to appoint two new trustees during the year. We recognise the significant value that trustees bring to the organisation and continue to welcome individuals with the skills, commitment, and enthusiasm to support and drive our mission forward. In early 2025, our Chair notified us of his intention to step down, and we began the process of recruiting a new Chair to lead the Board into the future.

In 2024, our Director, who had served the organisation for more than 25 years, retired. Recruitment for a new Director of Development was successfully completed, and the post was filled in January 2025. The new Director brings a wealth of experience, fresh perspective, and renewed leadership to the organisation.

We remain committed to ensuring that our services reflect the needs and priorities of families. We are

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

particularly keen to hear from younger parent carers, whose experiences and perspectives help us highlight the issues affecting young disabled people. More than ever, carers need a strong and united voice at a time when public budgets and services face significant pressures.

Over the past year, we have successfully secured new sources of funding, both locally and nationally, to support our ongoing organisational development and to strengthen our carer-focused activities. This funding has helped to ensure continuity of service while also enabling us to expand and enhance the support we offer to unpaid carers. Our team continues to work flexibly through a hybrid approach, making the best use of resources and technology to deliver seamless, high-quality support. However, we have identified the need for further investment in IT infrastructure to ensure that our services remain efficient and robust as systems and technologies evolve.

Our bespoke database currently enables us to send regular bulk SMS and email updates to members, ensuring timely and efficient communication. This system supports our outreach efforts and helps keep carers informed of events, support opportunities, and relevant news.

In addition, our well-established social media presence continues to grow, providing carers with accessible information, sources of support, and updates on issues that matter to them.

However, we have identified that the current database may not fully meet our evolving needs, particularly in terms of capturing detailed data and measuring the impact of our work. Therefore, in 2025/26, we plan to explore funding options to invest in alternative databases and Customer Relationship Management (CRM) systems that will better support data management, reporting, and enhanced engagement with carers.

During 2024/25, we delivered over 66 face-to-face activities and events, with more than 440 carers attending throughout the year. These included a range of wellbeing sessions, social gatherings, and key annual highlights such as our 26th Understanding Disability Awards.

We have established a regular calendar of carers' lunches and evening meals, offering a much-valued opportunity for respite, connection, and peer support. These gatherings continue to provide not only good food and company, but also a supportive space where carers with lived experience - can share advice and encouragement.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

Alongside these, we have continued to run wellbeing activities such as our sessions with Pedal Power, and we are looking to expand this offer in 2025/26. Plans include introducing new wellbeing initiatives and building on the success of our carer-led meals and lunches, supporting carers to shape and lead activities that matter most to them.

Our financial position remains relatively stable, with cash reserves maintained in line with our reserves policy. We continue to actively seek new and diverse income streams that align with our priorities to ensure the sustainability of our work.

Despite the lack of uplift in core funding, we have been able to maintain stable staffing levels throughout the year. This has enabled us to deliver consistent support to carers while planning for future growth and development.

Many thanks to all our volunteers, members and funders for their support and encouragement and we look forward to meeting more of you in the years ahead.

FINANCIAL REVIEW

The statement of financial activities and the statement of financial position describe the state of the charitable company's finances for the year. As in previous years, the bulk of the funding is received as core grants from both Cardiff and Vale of Glamorgan councils.

Total income for the year was £101,326 (2024 £75,997), of which £9,710 was restricted (2024 £11,430). Total expenditure for the year was £88,966 (2024 £88,720).

This resulted in a surplus for the year of £12,360 (2024 deficit £12,723).

Reserves Policy

We have set aside a reserve of £20,000 in line with our Reserves Policy.

Going Concern

The organisation's financial position remains reasonably healthy. We hold reserves sufficient to cover several months of running costs and continue to operate within tight, carefully managed budgets.

While future funding remains uncertain, we are confident of ongoing support from local authorities, which continues to cover a significant portion of our core costs. However, as in previous years, we will need to secure additional 'top-up' funding to support specific projects and new initiatives. Many of our recent grants have been awarded on a one-year basis, and while this presents some funding challenges, we are optimistic that we will be able to renew or replace these grants going forward.

Based on current projected overheads, our reserves, income, and available cash should be sufficient to meet operational costs for the coming financial year (2025-26). In addition, we are taking steps to reduce core costs through improved administration processes and governance measures, such as accessing entitlements like the Employer Allowance, to offset certain employment-related expenses.

We have a busy calendar of events and carer activities already planned for the coming year, and several fundraising bids are currently in progress, aimed at supporting our long-term sustainability. Securing unrestricted grants will enable us to strengthen our internal governance and structure, and will position us to develop and expand our service offer, supported by future restricted project funding.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2025

PLANS FOR FUTURE PERIODS

We are actively engaging with partner organisations to identify opportunities to extend our reach and advance our goals. In support of this, we are preparing funding bids aimed at securing our long-term sustainability.

Our services continue to evolve in response to the changing needs of our members, ensuring we deliver the best value and efficiency while striving to connect with more hard-to-reach families.

To raise the profile of the Parents Federation, plans are underway to enhance our community presence through increased participation in outreach events. Additionally, we aim to strengthen our online engagement with an updated website and targeted social media campaigns.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee and is governed by a Memorandum and Articles of Association. The company was incorporated on 14 June 1995 and amended by special resolution on 13 July 1999. The charity was registered on 2 August 1999.

The directors of the company also serve as trustees of the charity. Trustees can be voted for at the Annual General Meeting annually by the members or can be co-opted by the board of trustees at any time.

The trustees have developed a risk register and are aware of potential challenges we may face both in the short and medium term. In order to address the risk of financial loss, the trustees have a statement on reserves and aim towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and the relevant insurance policies are in place.

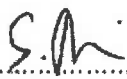
Trustees have recognised the urgent need to expand membership of the board to ensure future governance. Many current trustees have been active with the charity since its early years and we have lost several in recent years. In recent years we have worked with a consultant funded through the Lloyd's Bank Foundation to agree a strategy to recruit and extend the board of trustees. This work is completed and we now have a bespoke trustee training resource.

We have successfully recruited two new trustees recently and are actively seeking more carers who are willing to join us - the commitment is not too demanding and staff and fellow trustees are always there to help.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 17/12/25 and signed on behalf of the board of trustees by:


.....(sign)
Trustee

S. Durbin
.....(print name)

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) ('the charity') for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed ACCA
Independent Examiner
Carston ETL
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 17/12/2025

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2025

		Unrestricted funds	2025 Restricted funds	Total funds	2024 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	91,068	9,710	100,778	75,525
Investment income	6	548	—	548	472
Total income		<u>91,616</u>	<u>9,710</u>	<u>101,326</u>	<u>75,997</u>
Expenditure					
Expenditure on charitable activities	7,8	79,256	9,710	88,966	88,720
Total expenditure		<u>79,256</u>	<u>9,710</u>	<u>88,966</u>	<u>88,720</u>
Net income/(expenditure) and net movement in funds					
		<u>12,360</u>	<u>—</u>	<u>12,360</u>	<u>(12,723)</u>
Reconciliation of funds					
Total funds brought forward		23,135	—	23,135	35,858
Total funds carried forward		<u>35,495</u>	<u>—</u>	<u>35,495</u>	<u>23,135</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 17 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Current assets				
Debtors	14	12,729		12,688
Cash at bank and in hand		25,621		17,027
		<u>38,350</u>		<u>29,715</u>
Creditors: amounts falling due within one year	15	<u>2,855</u>		<u>6,580</u>
Net current assets			<u>35,495</u>	<u>23,135</u>
Total assets less current liabilities			<u>35,495</u>	<u>23,135</u>
Net assets			<u>35,495</u>	<u>23,135</u>
Funds of the charity				
Unrestricted funds			<u>35,495</u>	<u>23,135</u>
Total charity funds	17		<u>35,495</u>	<u>23,135</u>


For the year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

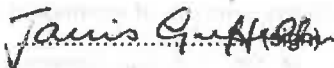
Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 17.12.2025 and are signed on behalf of the board by:


..... (sign)



S. Durbin
..... (print name)
Trustee

Janis Griffiths
..... (print name)
Trustee

Company Registration Number: 03067995

The notes on pages 10 to 17 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 14 Sbectrwm Community Centre, Bwlch Road, Fairwater, Cardiff, CF5 3EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

As at 31 March 2025 the charitable company had reserves of £35,495 of free reserves. However, as detailed in the financial review section of the trustees' report, future funding remains uncertain and the trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps they have already taken and will continue to take to reduce costs while still aiming to secure additional funding should be sufficient to keep the charity operational for at least 12 months. On this basis the trustees are satisfied that no material adjustments are required to the accounts at 31 March 2025 to reflect any uncertainty in going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value.
- Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- Computer equipment - 20% straight line

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Every member of the charitable company undertakes to contribute to the assets of the charitable company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound sterling (£1).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Grants			
Grants receivable	300	–	300
Cardiff CC Core Grant	33,104	–	33,104
Vale of Glam Council Core Grant	26,664	–	26,664
C3SC	–	9,710	9,710
Postcode Community Fund	21,000	–	21,000
The Waterloo Foundation	10,000	–	10,000
	<u>91,068</u>	<u>9,710</u>	<u>100,778</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants			
Grants receivable	–	–	–
Cardiff CC Core Grant	32,140	–	32,140
Vale of Glam Council Core Grant	26,664	–	26,664
C3SC	–	11,430	11,430
Postcode Community Fund	5,291	–	5,291
The Waterloo Foundation	–	–	–
	<u>64,095</u>	<u>11,430</u>	<u>75,525</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Bank interest receivable	548	548	472	472

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Promotion of health and welfare	74,354	9,710	84,064
Support costs	4,902	–	4,902
	<u>79,256</u>	<u>9,710</u>	<u>88,966</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Promotion of health and welfare	73,167	11,257	84,423
Support costs	4,123	173	4,297
	<u>77,290</u>	<u>11,430</u>	<u>88,720</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Promotion of health and welfare	84,064	2,743	86,807	86,561
Governance costs	–	2,159	2,159	2,159
	<u>84,064</u>	<u>4,902</u>	<u>88,966</u>	<u>88,720</u>

9. Analysis of support costs

	Analysis of support costs £	Total 2025 £	Total 2024 £
Human resources	2,436	2,436	1,801
Finance costs	307	307	337
Governance costs	2,159	2,159	2,160
	<u>4,902</u>	<u>4,902</u>	<u>4,298</u>

10. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,100</u>	<u>2,100</u>

11. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	51,140	48,256
Social security costs	3,232	3,417
Employer contributions to pension plans	5,114	4,826
	<u>59,486</u>	<u>56,499</u>

The average head count of employees during the year was 3 (2024: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Direct charitable staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £23,065 (2024: £28,621).

12. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee claimed expenses during the year.

13. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2024 and 31 March 2025	2,332
Depreciation	
At 1 April 2024 and 31 March 2025	2,332
Carrying amount	
At 31 March 2025	—
At 31 March 2024	—

14. Debtors

	2025 £	2024 £
Prepayments and accrued income	985	944
Other debtors	11,744	11,744
	12,729	12,688

15. Creditors: amounts falling due within one year

	2025 £	2024 £
Bank loans and overdrafts	—	968
Trade creditors	—	2,102
Accruals and deferred income	2,855	3,510
	2,855	6,580

16. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £5,114 (2024: £4,826).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

17. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
General funds	23,135	91,616	(79,256)	35,495

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
General funds	35,858	64,567	(77,290)	23,135

Restricted funds

	At 1 April 2024	Income	Expenditure	At 31 March 2025
	£	£	£	£
C3SC	—	9,710	(9,710)	—

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
C3SC	—	11,430	(11,430)	—

The C3SC (Cardiff Third Sector Council) grant was provided towards the Changes Places Scoping Project: Engagement Activities.

18. Analysis of net assets between funds

	Unrestricted Funds	Total Funds 2025
	£	£
Current assets	38,350	38,350
Creditors less than 1 year	(2,855)	(2,855)
Net assets	<u>35,495</u>	<u>35,495</u>

	Unrestricted Funds	Total Funds 2024
	£	£
Current assets	28,745	28,745
Creditors less than 1 year	(5,610)	(5,610)
Net assets	<u>23,135</u>	<u>23,135</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2025

19. Related parties

There are no transactions with related parties requiring disclosure in the accounts.

Accounts

COMPANY REGISTRATION NUMBER: 03067995
CHARITY REGISTRATION NUMBER: 1076847

**Cardiff & Vale of Glamorgan Parents Federation (Learning
Disabilities)**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2024

CARSTON ETL

Chartered accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2024

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Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)	
Charity registration number	1076847	
Company registration number	03067995	
Principal office and registered office	Unit 14 Sbectrwm Community Centre Bwlch Road Fairwater Cardiff CF5 3EF	
The trustees	Nicholas Davies Ann Duminil Stephen Durbin Norbert Flynn Janis Griffiths Denise Pearson Susan McFarland	Appointed 25 January 2024 Resigned 25 January 2024 Appointed 25 January 2024 Resigned 25 January 2024
Company secretary	John Cushen	
Independent examiner	Farzana Ahmed FCCA Carston ETL 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ	

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) aims and objectives and in planning future activities.

Our stated purpose is '*...to promote the health and welfare of people with a learning disability in the areas covered by the counties of Cardiff and the Vale of Glamorgan...*'.

We achieve this by offering a mix of direct support to families, an information signposting service and by coordinating effective carer representation in consultation processes.

Parents and close relatives are typically the prime source of support and assistance in a learning-disabled persons life and our services focus around supporting the family carer to be better able to face the challenges of caring. This work compliments the aims of the Social Services and Well Being Act (2014) and the Qualities and Sustainable Futures legislation. It also compliments the Strategic Plan for Learning Disability Services in Cardiff and the Vale of Glamorgan.

All our services are free. This includes the provision of information, literature, individual assistance, organisation membership and newsletter mailings. In addition, we co-ordinate workshops, events and informal social gatherings.

We reimburse members' expenses when attending meetings or events on our behalf in a voluntary capacity.

Support

We aim to help families and carers to be better able to continue to cope through the provision of a variety of carer-focussed support activities.

This includes coordinating carers' information workshops, social and training events and promoting activities that will benefit carers. We also coordinate the annual Understanding Disability awards that celebrate the inclusion of people with a learning disability in everyday life.

Carers and their disabled relatives are supported to enjoy a variety of social gatherings and activities where they meet and exchange experiences, ideas and socialise. At these events, parents overcome social isolation and build confidence and skills to help them continue their caring role and increase their wellbeing.

We offer support to families that care for an adult or a disabled child. For some families this extends to offering an enhanced level of signposting support to ensure that they are put in touch with appropriate sources of support.

Information and Signposting

Information on how to access support or assistance is of critical importance to a disabled individual and their relative/carer. Family carers are very often the only advocate or representative an individual can rely upon to press for the support and services that they should receive.

Our work includes liaising with families to share information, highlight new ways of doing things and promoting new opportunities. This may include entertaining the idea of families 'taking risks' by trying new or better value approaches to facing challenges in daily life.

We produce monthly online newsletters, host a website, maintain and update social media platforms including Facebook and Instagram. We also hold parent meetings to ascertain their views, needs and experiences.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Objectives and activities *(continued)*

Representation

Another aspect of our work is in pressing for better support services and increased opportunities for people with a learning disability.

This involves our working with many partner bodies and organisations to lobby for improvements, promote or instigate change and encourage new opportunities to be developed.

We support members to participate in key planning forums and networks that influence the strategic direction of existing or future services for people with a learning disability. This covers all age groups and abilities and includes participation in many cross-discipline strategic groups or frameworks at local, regional and national levels.

Members have representation on the Welsh Government and local authority planning groups and various other working groups. We are members of the Learning Disability Partnership Group (LDPG) that covers both Cardiff and the Vale of Glamorgan local authorities. We are involved in a number of its sub and task groups across Cardiff and the Vale.

The Federation often consults its membership for their views in various consultations and surveys to ensure that families have a means to have their views listened to. We have teamed up with the All Wales Forum (of parents and carers) to ensure that we are better able to consult with families and have a stronger cross-Wales voice.

We have improved our contact with members by the use of a SMS and emailing resource that generates messages straight to a person's mobile or computer in real-time. This is not only cost effective but allows us to target families who we feel need to be made aware of certain issues. This extends to regular texts that have embedded hyperlinks to other resources.

ACHIEVEMENTS AND PERFORMANCE

During the year commencing April 2023 we continued to progress and develop our services to carers, especially the face-to-face activities funded through our 'Bitesize Respite' schemes

We maintain a risk register as part of our general governance and had recognised that we were increasingly reliant upon a small core body of trustees but in the latter part of the period we recruited 4 new trustees and have a stronger more diverse body of governance as a result.

As ever, we need more families to participate in our activities so that we remain focussed on what matters to them. In particular we need more younger parent carers to flag up issues that impact upon young disabled people. **More than ever, carers need a strong voice at a time when budgets and services are likely going to be stretched and at risk!**

In the past year we secured new funding strands to support carer focused activities and continue our redevelopment as an organisation

We have a range of IT based tools that made working from home relatively easy but during the year we have slowly returned to an office base service.

Our bespoke database allowed us to send regular bulk SMS and email updates to members and our established social media presence came into its own with regular posts on information sources of support and issues of interest to carers.

We held over 40 face-to-face activities during the year as well as key events.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance *(continued)*

The wellbeing activities such as pedal power cycling sessions remain popular with carers of all ages. These activities and gatherings continue to be a very effective way to bring carers together, share information and overcome isolation- plus they are fun.

Whilst the use of technology has been invaluable, we remain committed to reaching out to those that are not using these means to communicate and have taken every opportunity to coordinate safe face to face opportunities where carers can meet, share experiences and overcome the isolation they face.

Our financial situation remains stable, with a cash reserve in line with our policy but are seeking additional new income strands in order to maintain these levels

Many thanks to all of our volunteers, members and funders for their support and encouragement and we look forward to meeting more of you in the years ahead.

FINANCIAL REVIEW

The statement of financial activities and the statement of financial position describe the state of the charitable company's finances for the year. As in previous years, the bulk of the funding is received as core grants from both Cardiff and Vale of Glamorgan councils.

Total income for the year was £75,997 (2023 £68,143), of which £11,430 was restricted (2023 £11,000). Total expenditure for the year was £88,720 (2023 £73,484).

This resulted in a deficit for the year of £12,723 (2023 deficit £5,341). Of this deficit, £nil (2023 £18,064) was against restricted funds brought forward. There was a £12,723 deficit (2023 surplus £2,355) for the year on the unrestricted fund.

Reserves Policy

Reserves at the year-end stand at £23,135 (2023 £35,858), of which £nil (2023 £nil) is restricted and £23,135 (2023 £35,858) is unrestricted and free reserves.

We have been able to set aside and retain a cash reserve agreed by trustees that provides a small 'buffer' in uncertain financial times. This has proven invaluable as it helps cover a cashflow shortfalls that arise and ensures that we are able to meet our financial obligations.

Going Concern

Our financial situation remains reasonably healthy. We have a reserve to offset several months running costs and are staying within tight budgets.

Future funding remains uncertain, we are confident of ongoing support from both local authorities and this covers a good deal of core costs but we have yet to secure additional 'top up' funds for project work that we usually rely upon.

Steps taken by trustees to minimise expenditure into the coming year (2024-25) should ensure that we remain solvent but seeking new income sources is now a priority.

Reserves, income and cash in hand should be sufficient to cover running costs in the coming year (2024-25). We are confident of being able to maintain more than a basic level of service to meet our funders' requirements even in the most severe of financial futures.

A busy events calendar and range of activities for carers in the coming year have already been agreed, while fundraising bids are in hand that should strengthen our reach into future periods.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

PLANS FOR FUTURE PERIODS

We are in discussions with partner organisations to find ways to extend our reach and further our goals and are preparing bids for funding that will ensure our longer-term sustainability. Our services are constantly changing to reflect needs of our members and in order to ensure best value and efficacy while pursuing our goal of reaching even more difficult to contact families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee and is governed by a Memorandum and Articles of Association. The company was incorporated on 14 June 1995 and amended by special resolution on 13 July 1999. The charity was registered on 2 August 1999.

The directors of the company also serve as trustees of the charity. Trustees can be voted for at the Annual General Meeting annually by the members or can be co-opted by the board of trustees at any time.

The trustees have developed a risk register and are aware of potential challenges we may face both in the short and medium term. In order to address the risk of financial loss, the trustees have a statement on reserves and aim towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and the relevant insurance policies are in place.

Trustees have recognised the urgent need to expand membership of the board to ensure future governance. Many current trustees have been active with the charity since its early years and we have lost several in recent years. In recent years we have worked with a consultant funded through the Lloyds Bank Foundation to agree a strategy to recruit and extend the board of trustees. This work is completed and we now have a bespoke trustee training resource.

We have successfully recruited two new trustees recently and are actively seeking more carers who are willing to join us - the commitment is not too demanding and staff and fellow trustees are always there to help.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 19/12/24 and signed on behalf of the board of trustees by:

Nicholas P Davies(sign)
Trustee

NICHOLAS DAVIES(print name)

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Although the charitable company's position at the year ended 31 March 2024 shows reasonable free reserves, we draw your attention to the trustees' explanation that future funding remains insecure and of the actions they have and intend to take, as included in the financial review section of the trustees' report and also the going concern policy. However, we are satisfied that the trustees have taken all reasonable steps to control and monitor the position and we do not propose to modify our opinion on the accounts.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed ACCA
Independent Examiner
Carston ETL
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 20/12/24

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		2024	2023		
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	64,095	11,430	75,525	68,028
Investment income	6	472	-	472	115
Total income		<u>64,567</u>	<u>11,430</u>	<u>75,997</u>	<u>68,143</u>
Expenditure					
Expenditure on charitable activities	7,8	77,290	11,430	88,720	69,168
Other expenditure	10	-	-	-	4,316
Total expenditure		<u>77,290</u>	<u>11,430</u>	<u>88,720</u>	<u>73,484</u>
Net expenditure and net movement in funds		<u>(12,723)</u>	<u>-</u>	<u>(12,723)</u>	<u>(5,341)</u>
Reconciliation of funds					
Total funds brought forward		35,858	-	35,858	41,199
Total funds carried forward		<u>23,135</u>	<u>-</u>	<u>23,135</u>	<u>35,858</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 16 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Position

31 March 2024

	Note	2024 £	£	2023 £
Current assets				
Debtors	16	12,688		25,843
Cash at bank and in hand		17,027		16,127
		<u>29,715</u>		<u>41,970</u>
Creditors: amounts falling due within one year	17	<u>6,580</u>		<u>6,112</u>
Net current assets			<u>23,135</u>	<u>35,858</u>
Total assets less current liabilities			<u>23,135</u>	<u>35,858</u>
Net assets			<u>23,135</u>	<u>35,858</u>
Funds of the charity				
Restricted funds			-	-
Unrestricted funds			23,135	35,858
Total charity funds	19		<u>23,135</u>	<u>35,858</u>

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 19/12/2024, and are signed on behalf of the board by:

Nicholas P Dave
..... (sign)

Janis Griffiths
..... (sign)

NICHOLAS DAVE
..... (print name)
Trustee

Janis Griffiths
..... (print name)
Trustee

Company Registration Number: 03067995

The notes on pages 9 to 6 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 14 Sbectwm Community Centre, Bwlch Road, Fairwater, Cardiff, CF5 3EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

As at 31 March 2024 the charitable company had reserves of £23,135 of free reserves. However, as detailed in the financial review section of the trustees' report, future funding remains uncertain and the trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps they have already taken and will continue to take to reduce costs while still aiming to secure additional funding should be sufficient to keep the charity operational for at least 12 months. On this basis the trustees are satisfied that no material adjustments are required to the accounts at 31 March 2024 to reflect any uncertainty in going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

- | | | |
|--------------------|---|-------------------|
| Computer equipment | - | 20% straight line |
|--------------------|---|-------------------|

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Every member of the charitable company undertakes to contribute to the assets of the charitable company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound sterling (£1).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Grants and service level agreements			
Cardiff Council	32,140	–	32,140
Vale of Glamorgan Council	26,664	–	26,664
Moondance	–	–	–
C3SC	–	11,430	11,430
Community Fund	5,291	–	5,291
	<u>64,095</u>	<u>11,430</u>	<u>75,525</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants and service level agreements			
Cardiff Council	30,364	–	30,364
Vale of Glamorgan Council	26,664	–	26,664
Moondance	–	11,000	11,000
C3SC	–	–	–
Community Fund	–	–	–
	<u>57,028</u>	<u>11,000</u>	<u>68,028</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	472	472	115	115

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Promotion of health and welfare	73,166	11,256	84,422
Support costs	4,124	174	4,298
	<u>77,290</u>	<u>11,430</u>	<u>88,720</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Promotion of health and welfare	50,571	14,407	64,978
Support costs	4,190	–	4,190
	<u>54,761</u>	<u>14,407</u>	<u>69,168</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

8. Expenditure on charitable activities by activity type

	Activities undertaken directly	Support costs	Total funds 2024	Total fund 2023
	£	£	£	£
Promotion of health and welfare	84,422	2,138	86,560	67,007
Governance costs	—	2,160	2,160	2,161
	<u>84,422</u>	<u>4,298</u>	<u>88,720</u>	<u>69,168</u>

9. Analysis of support costs

	Analysis of support costs	Total 2024	Total 2023
	£	£	£
Human resources	1,801	1,801	1,775
Finance costs	337	337	254
Governance costs	2,160	2,160	2,161
	<u>4,298</u>	<u>4,298</u>	<u>4,190</u>

10. Other expenditure

	Unrestricted Funds	Total Funds 2024	Unrestricted Funds	Total Funds 2023
	£	£	£	£
Loss on disposal of tangible fixed assets held for charity's own use	—	—	4,316	4,316
	<u>—</u>	<u>—</u>	<u>4,316</u>	<u>4,316</u>

11. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024	2023
	£	£
Loss on disposal of tangible fixed assets	—	4,316
	<u>—</u>	<u>4,316</u>

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	2,100	2,100
	<u>2,100</u>	<u>2,100</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	48,256	42,907
Social security costs	3,417	3,044
Employer contributions to pension plans	4,826	4,617
	<u>56,499</u>	<u>50,568</u>

The average head count of employees during the year was 3 (2023: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2024	2023
	No.	No.
Direct charitable staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £28,621 (2023: £27,284).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee claimed expenses during the year.

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2023 and 31 March 2024	<u>2,332</u>
Depreciation	
At 1 April 2023 and 31 March 2024	<u>2,332</u>
Carrying amount	
At 31 March 2024	<u>—</u>
At 31 March 2023	<u>—</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Debtors

	2024	2023
	£	£
Prepayments and accrued income	944	767
Other debtors	<u>11,744</u>	<u>25,076</u>
	<u>12,688</u>	<u>25,843</u>

17. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	968	2,625
Trade creditors	2,102	–
Accruals and deferred income	<u>3,510</u>	<u>3,487</u>
	<u>6,580</u>	<u>6,112</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,826 (2023: £4,617).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Transfers	At 31 March 2024
	£	£	£	£	£
General funds	<u>35,858</u>	<u>64,567</u>	<u>(77,290)</u>	<u>–</u>	<u>23,135</u>
	At 1 April 2022	Income	Expenditure	Transfers	At 31 March 2023
	£	£	£	£	£
General funds	<u>33,503</u>	<u>57,143</u>	<u>(59,077)</u>	<u>4,289</u>	<u>35,858</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

19. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	At 31 March 2024 £
C3SC	–	11,430	(11,430)	–	–
	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Moondance	–	11,000	(11,000)	–	–
Lloyds Bank	2,815	–	(2,815)	–	–
GVS	591	–	(591)	–	–
C3SC	–	–	–	–	–
Community Foundation Wales	4,289	–	–	(4,289)	–
	<u>7,695</u>	<u>11,000</u>	<u>(14,407)</u>	<u>(4,289)</u>	<u>–</u>

The Moondance Foundation grant was received toward Covid19- relief fund.

Lloyds Bank have provided a grant to fund the salary and office costs of a Development Officer.

Glamorgan Voluntary Services (GVS) is a grant that will fund support to family carers of people with lifelong or life-limiting conditions.

The Community Foundation Wales grant was provided as funding towards tablets and licences to enable more capacity for supporting those that need more intense 1:1 support. A transfer was made to unrestricted reserves to reflect the value of the equipment which was provided to the users.

The C3SC grant was given towards the Unpaid Carers Short Break scheme.

20. Analysis of net assets between funds

	Unrestricted Funds £	Total Funds 2024 £
Current assets	29,715	29,715
Creditors less than 1 year	(6,580)	(6,580)
Net assets	<u>23,135</u>	<u>23,135</u>
	Unrestricted Funds £	Total Funds 2023 £
Tangible fixed assets	–	–
Current assets	41,970	41,970
Creditors less than 1 year	(6,112)	(6,112)
Net assets	<u>35,858</u>	<u>35,858</u>

21. Related parties

There are no transactions with related parties requiring disclosure in the accounts.

Accounts

COMPANY REGISTRATION NUMBER: 03067995
CHARITY REGISTRATION NUMBER: 1076847

**Cardiff & Vale of Glamorgan Parents Federation (Learning
Disabilities)**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2023

CARSTON

Chartered accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2023

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)
Charity registration number	1076847
Company registration number	03067995
Principal office and registered office	Unit 14 Sbectrwm Community Centre Bwlch Road Fairwater Cardiff CF5 3EF
The trustees	Ann Duminil Nicholas Davies Norbert Flynn Denise Pearson Susan McFarland
Company secretary	John Cushen
Independent examiner	Farzana Ahmed FCCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) aims and objectives and in planning future activities.

Our stated purpose is '...to promote the health and welfare of people with a learning disability in the areas covered by the counties of Cardiff and the Vale of Glamorgan...'.

We achieve this by offering a mix of direct support to families, an information signposting service and by coordinating effective carer representation in consultation processes.

Parents and close relatives are typically the prime source of support and assistance in a learning disabled persons life and our services focus around supporting the family carer to be better able to face the challenges of caring. This work compliments the aims of the recent Social Services and Well Being Act (2014) and the Equalities and Sustainable Futures legislation. It also compliments the Strategic Plan for Learning Disability Services in Cardiff and the Vale of Glamorgan.

All our services are free. This includes the provision of information, literature, individual assistance, organisation membership and newsletter mailings. In addition, we co-ordinate workshops, events and informal social gatherings.

We reimburse members' expenses when attending meetings or events on our behalf in a voluntary capacity.

Support

We aim to help families and carers to be better able to continue to cope through the provision of a variety of carer-focussed support activities.

This includes coordinating carers' information workshops, social and training events and promoting activities that will benefit carers. We also coordinate the annual Understanding Disability awards that celebrate the inclusion of people with a learning disability in everyday life.

Carers and their disabled relatives are supported to enjoy a variety of social gatherings and activities where they meet and exchange experiences, ideas and socialise. At these events, parents overcome social isolation and build confidence and skills to help them continue their caring role and increase their wellbeing.

We offer support to families that care for an adult or a disabled child. For some families this extends to offering an enhanced level of signposting support to ensure that they are put in touch with appropriate sources of support.

Information and Signposting

Information on how to access support or assistance is of critical importance to a disabled individual and their relative/carer. Family carers are very often the only advocate or representative an individual can rely upon to press for the support and services that they should receive.

Our work includes liaising with families to share information, highlight new ways of doing things and promoting new opportunities. This may include entertaining the idea of families 'taking risks' by trying new or better value approaches to facing challenges in daily life.

We produce monthly online newsletters, host a website, maintain and update social media platforms including Facebook, Instagram and Twitter. We also hold parent meetings to ascertain their views, needs and experiences.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Representation

Another aspect of our work is in pressing for better support services and increased opportunities for people with a learning disability.

This involves our working with many partner bodies and organisations to lobby for improvements, promote or instigate change and encourage new opportunities to be developed.

We support members to participate in key planning forums and networks that influence the strategic direction of existing or future services for people with a learning disability. This covers all age groups and abilities and includes participation in many cross-discipline strategic groups or frameworks at local, regional and national levels.

Members have representation on the Welsh Government and local authority planning groups and various other working groups. We are members of the Learning Disability Partnership Group (LDPG) that covers both Cardiff and the Vale of Glamorgan local authorities. We are involved in a number of its sub and task groups across Cardiff and the Vale.

The Federation often consults its membership for their views in various consultations and surveys to ensure that families have a means to have their views listened to. We have teamed up with the All Wales Forum (of parents and carers) to ensure that we are better able to consult with families and have a stronger cross-Wales voice.

We have improved our contact with members by the use of a SMS and emailing resource that generates messages straight to a person's mobile or computer in real-time. This is not only cost effective but allows us to target families who we feel need to be made aware of certain issues. This extends to regular texts that have embedded hyperlinks to other resources.

ACHIEVEMENTS AND PERFORMANCE

The year commencing April 2022 saw green shoots emerging after the Covid 19 crisis but also saw us lose our long-term trustee and Chair, Pauline Young. Her loss, along with decreasing numbers of trustees, impacts upon how well we can represent carers and participate in consultations or press for change.

We maintain a risk register as part of our general governance and recognise that we are increasingly reliant upon a small core body of trustees who guide us along with a single senior member of staff. We are actively seeking to recruit more trustees and involve more carers in our activities. We encourage parents to contact us to help improve the support we offer to families- their experience of being a parent carer, along with their views and ideas are invaluable.

In the coming years we must recruit more carers to our board of trustees. We need more families to participate in our activities so that we remain focussed on what matters to them. In particular we need more younger parent carers to flag up issues that impact upon young disabled people.

More than ever, carers need a strong voice at a time when budgets and services are likely going to be stretched and at risk!

In recent years we have been unable to commence new projects or attract much new funding as a result of uncertainty in the external climate. Thankfully, both local authorities in our region have continued to provide core funding and previous funders had allowed us to carry over project funds to offset any deficit in essential expenditure. New funding opportunities are now being identified and we are hopeful that this will help us secure support in future.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

Over recent years we have developed a range of tools that made working from home relatively easy but during the year we have slowly returned to an office base service.

Our bespoke database allowed us to send regular bulk SMS and email updates to members and our established social media presence came into its own with regular posts on information sources of support and issues of interest to carers.

Whilst we were able to hold some social gatherings and activities on a reduced level in between lockdowns, many members reported being isolated during the period.

Online coffee mornings enjoyed mixed success and continue as a weekly feature- those who attend get a good deal from their involvement. The wellbeing activities such as pedal power cycling sessions remain popular with carers of all ages and we plan to focus upon supporting more wellbeing activities in the post Covid world. These activities and gatherings have proven to be a very effective way to bring carers together, share information and overcome isolation- plus they are fun.

Whilst the use of technology has been invaluable, we remain committed to reaching out to those that are not using these means to communicate and have taken every opportunity to coordinate safe face to face opportunities where carers can meet, share experiences and overcome the isolation they face.

Our financial situation remains relatively strong, with a reserve sufficient to see us through a short period were income to suddenly stop but we have had to take difficult decisions to reduce the overall salary bill in order that we remain solvent into the coming years.

This involved our reviewing key and core roles and restructuring the staffing and management of the organisation accordingly with assistance from additional funding from the Fund to help us through this transition .We are now a leaner organisation but have adopted an approach that should ensure continuity of service provision, effective management and a strong base for future development.

Our financial situation is stable but we are seeking new funding streams in order to expand our activities and make a greater impact.

To sum up, in spite of the most difficult challenges we (and the world) have faced in recent history, the Parents Federation has continued to support families who support or care for a person with a learning disability and are well placed to continue to offer this support.

Many thanks to all of our volunteers, members and funders for their support and encouragement and we look forward to meeting more of you in the years ahead.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

FINANCIAL REVIEW

The statement of financial activities and the statement of financial position describe the state of the charitable company's finances for the year. As in previous years, the bulk of the funding is received as core grants from both Cardiff and Vale of Glamorgan councils.

Total income for the year was £68,143 (2022 £54,986), of which £11,000 was restricted (2022 £nil). Total expenditure for the year was £73,484 (2022 £77,420).

This resulted in a deficit for the year of £5,341 (2022 £22,434). Of this deficit, £7,696 was against restricted funds brought forward. There was a £2,355 surplus (2022 deficit £4,370) for the year on the unrestricted fund.

Reserves Policy

Reserves at the year-end stand at £35,858 (2022 £41,199), of which £nil (2022 £7,696) is restricted and £35,858 (2022 £33,503) is unrestricted and free reserves.

We have been able to set aside and retain a cash reserve agreed by trustees that provides a small 'buffer' in uncertain financial times. This has proven invaluable as it helps cover a cashflow shortfalls that arise and ensures that we are able to meet our financial obligations.

We have set aside a reserve of £25,000 in line with our stated policies

Going Concern

Our financial situation remains reasonably healthy given the events of the past year. We have a reserve to offset several months running costs and are staying within tight budgets.

Future funding remains uncertain, we are confident of ongoing support from both local authorities and this covers a good deal of core costs but we have yet to secure additional 'top up' funds for project work that we usually rely upon.

Steps taken by trustees to minimise expenditure into the coming year (2023-24) should ensure that we remain solvent but seeking new income sources is now a priority.

Reserves, income and cash in hand should be sufficient to cover running costs in the coming year (2023-24). We are confident of being able to maintain more than a basic level of service to meet our funders' requirements even in the most severe of financial futures.

A busy events calendar and range of activities for carers in the coming year have already been agreed, while fundraising bids are in hand that should strengthen our reach into future periods.

PLANS FOR FUTURE PERIODS

We are in discussions with partner organisations to find ways to extend our reach and further our goals. The uncertainty and many false dawns with regard to coming out of lockdowns has hampered this but we are preparing bids for funding that will ensure our longer-term sustainability. Our services are constantly changing to reflect needs of our members and in order to ensure best value and efficacy while pursuing our goal of reaching even more difficult to contact families.

Throughout Covid and between lockdowns we held a range of activities where carers could meet and socialise in a safe environment and these have proved to be popular with carers. We hope to expand the range of carer focused activities where unpaid family carers can meet, share ideas and experiences and overcome isolation. Bids are being prepared for this and we are also preparing to hold the 2023 Understanding Disability Awards that will showcase examples of good and inclusive practice throughout the community.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee and is governed by a Memorandum and Articles of Association. The company was incorporated on 14 June 1995 and amended by special resolution on 13 July 1999. The charity was registered on 2 August 1999.

The directors of the company also serve as trustees of the charity. Trustees can be voted for at the Annual General Meeting annually by the members or can be co-opted by the board of trustees at any time.

The trustees have developed a risk register and are aware of potential challenges we may face both in the short and medium term. In order to address the risk of financial loss, the trustees have a statement on reserves and aim towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and the relevant insurance policies are in place.

Trustees have recognised the urgent need to expand membership of the board to ensure future governance. Many current trustees have been active with the charity since its early years and we have lost several in recent years. In recent years we have worked with a consultant funded through the Lloyds Bank Foundation to agree a strategy to recruit and extend the board of trustees. This work is completed and we now have a bespoke trustee training resource.

We have successfully recruited two new trustees recently and are actively seeking more carers who are willing to join us - the commitment is not too demanding and staff and fellow trustees are always there to help.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 7 December 2023 and signed on behalf of the board of trustees by:


.....(sign)
Trustee

NICHOLAS DAVIES
.....(print name)

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) ('the charity') for the year ended 31 March 2023.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Although the charitable company's position at the year ended 31 March 2023 shows reasonable free reserves, we draw your attention to the trustees' explanation that future funding remains insecure and of the actions they have and intend to take, as included in the financial review section of the trustees' report and also the going concern policy. However, we are satisfied that the trustees have taken all reasonable steps to control and monitor the position and we do not propose to modify our opinion on the accounts.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed ACCA
Independent Examiner

1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 7 December 2023

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	57,028	11,000	68,028	54,779
Investment income	6	115	–	115	4
Other income	7	–	–	–	204
Total income		<u>57,143</u>	<u>11,000</u>	<u>68,143</u>	<u>54,986</u>
Expenditure					
Expenditure on charitable activities	8,9	54,761	14,407	69,168	77,420
Other expenditure	11	4,316	–	4,316	–
Total expenditure		<u>59,077</u>	<u>14,407</u>	<u>73,484</u>	<u>77,420</u>
Net expenditure		<u>(1,934)</u>	<u>(3,407)</u>	<u>(5,341)</u>	<u>(22,434)</u>
Transfers between funds		4,289	(4,289)	–	–
Net movement in funds		2,355	(7,695)	(5,341)	(22,433)
Reconciliation of funds					
Total funds brought forward		33,503	7,695	41,199	63,633
Total funds carried forward		<u>35,858</u>	<u>–</u>	<u>35,858</u>	<u>41,199</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 10 to 18 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

	Note	2023 £	£	2022 £
Fixed assets				
Tangible fixed assets	16		—	4,316
Current assets				
Debtors	17	25,843		12,477
Cash at bank and in hand		16,127		29,255
		41,970		41,732
Creditors: amounts falling due within one year	18	6,112		4,849
Net current assets			35,858	36,883
Total assets less current liabilities			35,858	41,199
Net assets			35,858	41,199
Funds of the charity				
Restricted funds				7,695
Unrestricted funds			35,858	33,503
Total charity funds	20		35,858	41,199

For the year ending 31 March 2023 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- ✦ The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- ✦ The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 7 DECEMBER 2023, and are signed on behalf of the board by:

Nicholas P. Jones
..... (sign)

Robert Flynn
..... (sign)

NICHOLAS DAVIE
..... (print name)
Trustee

Robert Flynn
..... (print name)
Trustee

Company Registration Number: 03067995

The notes on pages 10 to 18 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 14 Sbectrwm Community Centre, Bwlch Road, Fairwater, Cardiff, CF5 3EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

As at 31 March 2023 the charitable company had reserves of £35,85 of free reserves. However, as detailed in the financial review section of the trustees' report, future funding remains uncertain and the trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps they have already taken and will continue to take to reduce costs while still aiming to secure additional funding should be sufficient to keep the charity operational for at least 12 months. On this basis the trustees are satisfied that no material adjustments are required to the accounts at 31 March 2023 to reflect any uncertainty in going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 20% straight line

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

4. Limited by guarantee

Every member of the charitable company undertakes to contribute to the assets of the charitable company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound sterling (£1).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Grants			
Cardiff CC Core Grant	30,364	–	30,364
Vale of Glam Council Core Grant	26,664	–	26,664
Moondance	–	11,000	11,000
	<u>57,028</u>	<u>11,000</u>	<u>68,028</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Cardiff CC Core Grant	28,115	–	28,115
Vale of Glam Council Core Grant	26,664	–	26,664
Moondance	–	–	–
	<u>54,779</u>	<u>–</u>	<u>54,779</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	115	115	4	4

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	–	–	204	204

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Promotion of health and welfare	50,572	14,407	64,978
Support costs	4,189	–	4,190
	<u>54,761</u>	<u>14,407</u>	<u>69,168</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Promotion of health and welfare	55,285	18,064	73,349
Support costs	4,071	–	4,071
	<u>59,356</u>	<u>18,064</u>	<u>77,420</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Promotion of health and welfare	64,978	2,029	67,007	75,183
Governance costs	–	2,161	2,161	2,237
	<u>64,978</u>	<u>4,190</u>	<u>69,168</u>	<u>77,420</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2023 £	Total 2022 £
Human resources	1,775	1,775	1,585
Finance costs	254	254	249
Governance costs	2,161	2,161	2,237
	<u>4,190</u>	<u>4,190</u>	<u>4,071</u>

11. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Loss on disposal of tangible fixed assets held for charity's own use	4,316	4,316	–	–

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023	2022
	£	£
Depreciation of tangible fixed assets	—	945
Loss on disposal of tangible fixed assets	<u>4,316</u>	<u>—</u>

13. Independent examination fees

	2023	2022
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,100</u>	<u>2,100</u>

14. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and salaries	42,907	47,164
Social security costs	3,044	3,181
Employer contributions to pension plans	4,617	4,958
	<u>50,568</u>	<u>55,303</u>

The average head count of employees during the year was 3 (2022: 3). The average number of full-time equivalent employees during the year is analysed as follows:

	2023	2022
	No.	No.
Direct charitable staff	<u>3</u>	<u>3</u>

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £27,284 (2022: £25,796).

15. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee claimed expenses during the year.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2022	7,683
Disposals	<u>(5,351)</u>
At 31 March 2023	<u>2,332</u>
Depreciation	
At 1 April 2022	3,367
Disposals	<u>(1,035)</u>
At 31 March 2023	<u>2,332</u>
Carrying amount	
At 31 March 2023	<u>–</u>
At 31 March 2022	<u>4,316</u>

17. Debtors

	2023 £	2022 £
Prepayments and accrued income	767	733
Other debtors	<u>25,076</u>	<u>11,744</u>
	<u>25,843</u>	<u>12,477</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Bank loans and overdrafts	2,625	–
Trade creditors	–	2,101
Accruals and deferred income	<u>3,487</u>	<u>2,749</u>
	<u>6,112</u>	<u>4,850</u>

19. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,617 (2022: £4,958).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
General funds	33,503	57,143	(59,077)	4,289	35,858

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
General funds	37,873	54,987	(59,357)	-	33,503

Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	At 31 March 2023 £
Moondance	-	11,000	(11,000)	-	-
Lloyds Bank	2,815	-	(2,815)	-	-
GVS	591	-	(591)	-	-
Community Foundation Wales	4,289	-	-	(4,289)	-
	<u>7,695</u>	<u>11,000</u>	<u>(14,406)</u>	<u>(4,289)</u>	<u>-</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	At 31 March 2022 £
Moondance	-	-	-	-	-
Lloyds Bank	19,934	-	(17,119)	-	2,815
GVS	591	-	-	-	591
Community Foundation Wales	5,234	-	(945)	-	4,289
	<u>25,759</u>	<u>-</u>	<u>(18,064)</u>	<u>-</u>	<u>7,695</u>

The Moondance Foundation grant was received toward Covid1- relief fund.

Lloyds Bank have provided a grant to fund the salary and office costs of a Development Officer.

Glamorgan Voluntary Services (GVS) is a grant that will fund support to family carers of people with lifelong or life-limiting conditions.

The Community Foundation Wales grant was provided as funding towards tablets and licences to enable more capacity for supporting those that need more intense 1:1 support. A transfer was made to unrestricted reserves to reflect the value of the equipment which was provided to the users.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Tangible fixed assets	—	—	—
Current assets	41,970	—	41,970
Creditors less than 1 year	(6,112)	—	(6,112)
Net assets	<u>35,858</u>	<u>—</u>	<u>35,858</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	—	4,316	4,316
Current assets	38,352	3,380	41,732
Creditors less than 1 year	(4,849)	—	(4,849)
Net assets	<u>33,503</u>	<u>7,696</u>	<u>41,199</u>

22. Related parties

There are no transactions with related parties requiring disclosure in the accounts.

Accounts

COMPANY REGISTRATION NUMBER: 03067995
CHARITY REGISTRATION NUMBER: 1076847

**Cardiff & Vale of Glamorgan Parents Federation (Learning
Disabilities)**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2022

CARSTON

Chartered accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2022

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Independent examiner's report to the trustees	6
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Statement of financial position	8
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Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2022

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)
Charity registration number	1076847
Company registration number	03067995
Principal office and registered office	Unit 14 Sbectrwm Community Centre Bwlch Road Fairwater Cardiff CF5 3EF
The trustees	Norbert Flynn Susan McFarland Denise Pearson Pauline Young (to 10 August 2021) Nicholas Davies (Appointed 9 August 2022) Ann Duminil (Appointed 9 August 2022) Usha Sarangi (Resigned 17 August 2022)
Company secretary	John Cushen
Independent examiner	Farzana Ahmed ACCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) aims and objectives and in planning future activities.

Our stated purpose is '...to promote the health and welfare of people with a learning disability in the areas covered by the counties of Cardiff and the Vale of Glamorgan...'.

We achieve this by offering a mix of direct support to families, an information signposting service and by coordinating effective carer representation in consultation processes.

Parents and close relatives are typically the prime source of support and assistance in a learning-disabled person's life and our services focus around supporting the family carer to be better able to face the challenges of caring. This work compliments the aims of the recent Social Services and Well Being Act (2014) and the Qualities and Sustainable Futures legislation. It also compliments the Strategic Plan for Learning Disability Services in Cardiff and the Vale of Glamorgan.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

All our services are free. This includes the provision of information, literature, individual assistance, organisation membership and newsletter mailings. In addition, we co-ordinate workshops, events and informal social gatherings.

We reimburse members' expenses when attending meetings or events on our behalf in a voluntary capacity.

Support

We aim to help families and carers to be better able to continue to cope through the provision of a variety of carer-focussed support activities. During the year April 2021-March 2022 we were hampered in delivering support services by the uncertainties and legal restraints arising from the Covid 19 pandemic

This limited our coordinating carers' information workshops, social and training events but we still were able to promote activities that could benefit carers. Our annual Understanding Disability awards that celebrate the inclusion of people with a learning disability in everyday life were also cancelled.

Carers and their disabled relatives were supported to enjoy a small variety of social gatherings where they met and exchanged experiences, ideas and socialised with others. At these events, parents overcome social isolation and build confidence and skills to help them continue their caring role and increase their wellbeing.

We offer support to families that care for an adult or disabled child. For some families this extends to offering an enhanced level of signposting support to ensure that they are put in touch with appropriate sources of support.

Information and Signposting

Information on how to access support or assistance is of critical importance to a disabled individual and their relative/carer. Family carers are very often the only advocate or representative an individual can rely upon to press for the support and services that they should receive.

Our work includes liaising with families to share information, highlight new ways of doing things and promoting new opportunities. This may include entertaining the idea of families 'taking risks' by trying new or better value approaches to facing challenges in daily life.

We produce newsletters, host a website, maintain and update a detailed information guide (Where You Stand) and hold parent meetings to ascertain their views, needs and experiences.

Our website is updated on a regular basis and undergoes frequent redesigning to make it easier to follow. Our social media presence is popular and we engage with several hundred families on a daily basis.

During the year a number of projects came to an end. Difficulties arising from the pandemic have limited the impact of some projects, but we have been able to maintain a level of support for families and disabled individuals by the use of social media, regular online Zoom meetings and a number of services and online workshops.

Representation

Another aspect of our work is in pressing for better support services and increased opportunities for people with a learning disability.

This involves our working with many partner bodies and organisations to lobby for improvements, promote or instigate change and encourage new opportunities to be developed.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

Objectives and activities *(continued)*

We support members to participate in key planning forums and networks that influence the strategic direction of existing or future services for people with a learning disability. This covers all age groups and abilities and includes participation in many cross-discipline strategic groups or frameworks at local, regional and national levels.

Members have continued representation on the Welsh Government and local authority planning groups and various other working groups by use of remote working using TEAMS and Zoom platforms. We are core members of the Learning Disability Partnership Group (LDPG) that covers both Cardiff and the Vale of Glamorgan local authorities. We are actively involved in a number of its sub and task groups as well as participating in the Autism Strategy group across Cardiff and the Vale. During 2019-20 we were involved in helping to influence the shape of a planned 5-year strategy for people with learning disabilities (and their carers) and started work on helping its implementation and scrutiny. In addition, we participate in forums that cover Advocacy services, transition Planning and Equalities.

The Federation often consults its membership for their views in various consultations and surveys to ensure that families have a means to have their views listened to. We have teamed up with the All Wales Forum (of parents and carers) to ensure that we are better able to consult with families and have a stronger cross-Wales voice. The new resources being developed will assist us in this. During the pandemic we used an online survey tool to good effect and carried out a number of carer-focussed surveys to judge their experiences and identify gaps in service provision

Some carers who had struggled with getting online benefited from free computer tablets thanks to a grant from the C Fund

Our consultation responses are recorded on the website so that members can review our consultation activity. We have improved our contact with members by the use of a SMS and emailing resource that generates messages straight to a person's mobile or computer in real-time. This is not only cost effective but allows us to target families who we feel need to be made aware of certain issues. This extends to regular texts that have embedded hyperlinks to other resources. Over 1200 carers are contacted weekly using this method.

ACHIEVEMENTS & PERFORMANCE

During the year 2021-22 services were hindered by the covid 19 crisis.

An increasing number of families and disabled individuals continue to report finding themselves unable to meet the stringent criteria for statutory sector funded support while at the same time facing losing DWP and other benefits income. This has resulted in an increased demand for our signposting and information services.

Feedback from families on the support we offer has been very positive and complimentary, suggesting that our services are well received. Feedback from professionals and agencies has been similarly positive.

Staff and volunteers have maintained a visible presence at the various online forums and in consultations throughout this time.

Our social gatherings that aim to link families and carers with one another to enable mutual support and overcome social isolation have been a great success in the past. During this period gatherings were limited to venues within the Vale of Glamorgan when it was deemed safe to do so.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

FINANCIAL REVIEW

The statement of financial activities and the statement of financial position describe the state of the charitable company's finances for the year. As in previous years, the bulk of the funding is received as core grants from both Cardiff and Vale of Glamorgan councils.

Total income for the year was £54,986 (2021 £105,811), of which £nil was restricted (2021 £45,436). Total expenditure for the year was £77,420 (2021 £85,737).

This resulted in a deficit for the year of £22,434 (2021 surplus £20,074). Of this deficit, £18,064 was against restricted funds brought forward. There was a £4,370 deficit (2021 surplus £15,365) for the year on the unrestricted fund.

Reserves Policy

Reserves at the year-end stand at £41,199 (2021 £63,633), of which £7,696 (2021 £25,760) is restricted and £33,503 (2021 £37,873) is unrestricted and free reserves.

We have been able to set aside and retain a cash reserve agreed by trustees that provides a small 'buffer' in uncertain financial times. This has proven invaluable as it helps cover a cashflow shortfalls that arise and ensures that we are able to meet our financial obligations.

Going Concern

Our financial situation remains satisfactory, despite the deficit in the period. We have secured sufficient income to fund projected expenditure requirements for the coming year (2022-23) but trustees are mindful of the uncertainty of future funding and shall take whatever steps are required to ensure that expenditure stays within income at all times.

This situation has been achieved by prudent use of limited funds and at times reducing staffing costs and overheads. In spite of the loss of key income streams we have been able to maintain a quality, visible service for our members.

The ongoing lockdowns and Covid 19 crisis resulted in our having to work flexibly and focus upon more remote working away from the office, with limited face to face support being offered. Thanks to the investment that was in place over recent years (largely as a result of the Lloyds Bank Foundation), we have been able to maintain a high profile with our member and continue to offer a service using bulk texts to members, emails and daily social media posts along with weekly zoom meetings for carers and attendance at various online forums.

Fundraising remains a priority. Trustees meet to review the financial situation as required and since the lockdown use zoom to meet and monitor budgets. Reserves, income and cash in hand should be sufficient to cover running costs in the coming year and allow for any necessary costs entailed in the eventuality of income sources reducing in coming years that lead to any cuts in staffing costs. We are confident that we shall be able to maintain core levels of service and a visible presence in the most severe of financial futures.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2022

PLANS FOR FUTURE PERIODS

We are involved in partnership projects that are preparing bids for funding that will ensure our longer term sustainability.

Our services are constantly changing to reflect needs of our members and in order to ensure best value and efficacy while pursuing our goal of reaching even more difficult to contact families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee and is governed by a Memorandum and Articles of Association. The company was incorporated on 14 June 1995 and amended by special resolution on 13 July 1999. The charity was registered on 2 August 1999.

The directors of the company also serve as trustees of the charity. Trustees can be voted for at the Annual General Meeting annually by the members or can be co-opted by the board of trustees at any time.

The trustees have developed a risk register and are aware of potential challenges we may face both in the short and medium term. In order to address the risk of financial loss, the trustees have a statement on reserves and aim towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and the relevant insurance policies are in place.

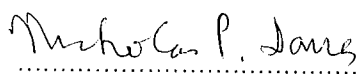
Trustees have recognised the urgent need to expand membership of the board to ensure future governance. Many current trustees have been active with the charity since its early years and we have lost several in recent years. In recent years we have worked with a consultant funded through the Lloyds Bank Foundation to agree a strategy to recruit and extend the board of trustees. This work is completed and we now have a bespoke trustee training resource.

We have successfully recruited two new trustees recently and are actively seeking more carers who are willing to join us - the commitment is not too demanding and staff and fellow trustees are always there to help.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 December 2021 and signed on behalf of the board of trustees by:


..... (sign)
Trustee

NICHOLAS P DAVIES
..... (print name)

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) ('the charity') for the year ended 31 March 2022.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

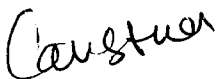
Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Although the charitable company's position at the year ended 31 March 2022 shows reasonable free reserves, we draw your attention to the trustees' explanation that future funding remains insecure and of the actions they have and intend to take, as included in the financial review section of the trustees' report and also the going concern policy. However, we are satisfied that the trustees have taken all reasonable steps to control and monitor the position and we do not propose to modify our opinion on the accounts.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed ACCA
Independent Examiner

1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 20 December 2022

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2022

		2022			2021
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	54,779	—	54,779	102,023
Investment income	6	4	—	4	9
Other income	7	203	—	203	3,779
Total income		<u>54,986</u>	<u>—</u>	<u>54,986</u>	<u>105,811</u>
Expenditure					
Expenditure on charitable activities	8,9	59,356	18,064	77,420	85,737
Total expenditure		<u>59,356</u>	<u>18,064</u>	<u>77,420</u>	<u>85,737</u>
Net (expenditure)/income and net movement in funds		<u>(4,370)</u>	<u>(18,064)</u>	<u>(22,434)</u>	<u>20,074</u>
Reconciliation of funds					
Total funds brought forward		37,873	25,760	63,633	43,559
Total funds carried forward		<u>33,503</u>	<u>7,696</u>	<u>41,199</u>	<u>63,633</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 9 to 17 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Position

31 March 2022

	Note	2022		2021
		£	£	£
Fixed assets				
Tangible fixed assets	15		4,316	3,384
Current assets				
Debtors	16	12,477		32,711
Cash at bank and in hand		29,255		29,673
		<u>41,732</u>		<u>62,384</u>
Creditors: amounts falling due within one year	17	4,849		2,135
Net current assets			<u>36,883</u>	<u>60,249</u>
Total assets less current liabilities			<u>41,199</u>	<u>63,633</u>
Net assets			<u>41,199</u>	<u>63,633</u>
Funds of the charity				
Restricted funds			7,696	25,760
Unrestricted funds			33,503	37,873
Total charity funds	19		<u>41,199</u>	<u>63,633</u>

For the year ending 31 March 2022 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 20 December 2022, and are signed on behalf of the board by:

Nicholas P Davies (sign)

Ann Duminil (sign)

NICHOLAS P DAVIES (print name)
Trustee

Ann Duminil (print name)
Trustee

Company Registration Number: 03067995

The notes on pages 9 to 17 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 14 Sbectrwm Community Centre, Bwlch Road, Fairwater, Cardiff, CF5 3EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

As at 31 March 2022 the charitable company had reserves of £41,199, of which £33,503 was free reserves. However, as detailed in the financial review section of the trustees' report, future funding remains uncertain and the trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps they have already taken and will continue to take to reduce costs while still aiming to secure additional funding should be sufficient to keep the charity operational for at least 12 months. On this basis the trustees are satisfied that no material adjustments are required to the accounts at 31 March 2022 to reflect any uncertainty in going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 20% straight line

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the charitable company undertakes to contribute to the assets of the charitable company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound sterling (£1).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Grants			
Cardiff CC Core Grant	28,115	--	28,115
Vale of Glam Council Core Grant	26,664	--	26,664
C3SC	--	--	--
Lloyds Bank	--	--	--
GVS	--	--	--
Community Fund	--	--	--
	54,779	--	54,779

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Grants			
Cardiff CC Core Grant	27,023	--	27,023
Vale of Glam Council Core Grant	26,664	--	26,664
C3SC	2,900	--	2,900
Lloyds Bank	--	24,970	24,970
GVS	--	15,142	15,142
Community Fund	--	5,324	5,324
	56,587	45,436	102,023

6. Investment income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Bank interest receivable	4	4	9	9

7. Other income

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Other income	203	203	3,779	3,779

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Promotion of health and welfare	55,285	18,064	73,349
Support costs	4,071	–	4,071
	<u>59,356</u>	<u>18,064</u>	<u>77,420</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Promotion of health and welfare	41,165	40,727	81,892
Support costs	3,845	–	3,845
	<u>45,010</u>	<u>40,727</u>	<u>85,737</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2022 £	Total fund 2021 £
Promotion of health and welfare	73,349	1,834	75,183	83,624
Governance costs	–	2,237	2,237	2,113
	<u>73,349</u>	<u>4,071</u>	<u>77,420</u>	<u>85,737</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Human resources	1,585	1,585	1,522
Finance costs	249	249	210
Governance costs	2,237	2,237	2,113
	<u>4,071</u>	<u>4,071</u>	<u>3,845</u>

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>945</u>	<u>90</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

12. Independent examination fees

	2022	2021
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,100</u>	<u>2,100</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022	2021
	£	£
Wages and salaries	47,164	60,209
Social security costs	3,181	3,780
Employer contributions to pension plans	4,958	6,021
	<u>55,303</u>	<u>70,010</u>

The average head count of employees during the year was 3 (2021: 4). The average number of full-time equivalent employees during the year is analysed as follows:

	2022	2021
	No.	No.
Direct charitable staff	<u>3</u>	<u>4</u>

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £25,796 (2021: £25,339).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee claimed expenses during the year.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2021	5,806
Additions	1,877
At 31 March 2022	<u>7,683</u>
Depreciation	
At 1 April 2021	2,422
Charge for the year	945
At 31 March 2022	<u>3,367</u>
Carrying amount	
At 31 March 2022	<u>4,316</u>
At 31 March 2021	<u>3,384</u>

16. Debtors

	2022 £	2021 £
Prepayments and accrued income	733	969
Other debtors	11,744	31,742
	<u>12,477</u>	<u>32,711</u>

17. Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	2,100	–
Accruals and deferred income	2,749	2,135
	<u>4,849</u>	<u>2,135</u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £4,958 (2021: £6,021).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
General funds	37,873	54,986	(59,356)	<u>33,503</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	22,508	60,375	(45,010)	<u>37,873</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
Lloyds Bank	19,934	–	(17,119)	2,815
GVS	592	–	–	592
Community Foundation Wales	5,234	–	(945)	4,289
	<u>25,760</u>	<u>–</u>	<u>(18,064)</u>	<u>7,696</u>

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Lloyds Bank	20,429	24,970	(25,465)	19,934
GVS	622	15,142	(15,172)	592
Community Foundation Wales	–	5,324	(90)	5,234
	<u>21,051</u>	<u>45,436</u>	<u>(40,727)</u>	<u>25,760</u>

Lloyds Bank have provided a grant to fund the salary and office costs of a Development Officer.

Glamorgan Voluntary Services (GVS) is a grant that will fund support to family carers of people with lifelong or life-limiting conditions.

The Community Foundation Wales grant was provided as funding towards tablets and licences to enable more capacity for supporting those that need more intense 1:1 support.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Tangible fixed assets	–	4,316	4,316
Current assets	38,352	3,380	41,732
Creditors less than 1 year	(4,849)	–	(4,849)
Net assets	<u>33,503</u>	<u>7,696</u>	<u>41,199</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	3,384	3,384
Current assets	39,978	22,406	62,384
Creditors less than 1 year	(2,105)	(30)	(2,135)
Net assets	<u>37,873</u>	<u>25,760</u>	<u>63,633</u>

21. Related parties

There are no transactions with related parties requiring disclosure in the accounts.

Accounts

COMPANY REGISTRATION NUMBER: 03067995
CHARITY REGISTRATION NUMBER: 1076847

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Unaudited Financial Statements

31 March 2021

CARSTON

Chartered accountants
1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2021

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**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2021

The trustees, who are also the directors for the purposes of company law, present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered charity name	Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)
Charity registration number	1076847
Company registration number	03067995
Principal office and registered office	Unit 14 Sbectrwm Community Centre Bwlch Road Fairwater Cardiff CF5 3EF
The trustees	Pauline Young Norbert Flynn Denise Pearson Usha Sarangi Susan McFarland
Company secretary	Hasina Kaderbhai
Independent examiner	Farzana Ahmed ACCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

OBJECTIVES AND ACTIVITIES

The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) aims and objectives and in planning future activities.

Our stated purpose is '...to promote the health and welfare of people with a learning disability in the areas covered by the counties of Cardiff and the Vale of Glamorgan...'.

We achieve this by offering a mix of direct support to families, an information signposting service and by coordinating effective carer representation in consultation processes.

Parents and close relatives are typically the prime source of support and assistance in a learning disabled persons life and our services focus around supporting the family carer to be better able to face the challenges of caring. This work compliments the aims of the recent Social Services and Well Being Act (2014) and the Qualities and Sustainable Futures legislation. It also compliments the Strategic Plan for Learning Disability Services in Cardiff and the Vale of Glamorgan.

All our services are free. This includes the provision of information, literature, individual assistance, organisation membership and newsletter mailings. In addition, we co-ordinate workshops, events and informal social gatherings.

We reimburse members' expenses when attending meetings or events on our behalf in a voluntary capacity.

Support

We aim to help families and carers to be better able to continue to cope through the provision of a variety of carer-focussed support activities.

This includes coordinating carers' information workshops, social and training events and promoting activities that will benefit carers. We also coordinate the annual Understanding Disability awards that celebrate the inclusion of people with a learning disability in everyday life.

Carers and their disabled relatives are supported to enjoy a variety of social gatherings where they meet and exchange experiences, ideas and socialise. At these events, parents overcome social isolation and build confidence and skills to help them continue their caring role and increase their wellbeing.

We offer support to families that care for an adult or a disabled child. For some families this extends to offering an enhanced level of signposting support to ensure that they are put in touch with appropriate sources of support.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Objectives and activities *(continued)*

Information and Signposting

Information on how to access support or assistance is of critical importance to a disabled individual and their relative/carer. Family carers are very often the only advocate or representative an individual can rely upon to press for the support and services that they should receive.

Our work includes liaising with families to share information, highlight new ways of doing things and promoting new opportunities. This may include entertaining the idea of families 'taking risks' by trying new or better value approaches to facing challenges in daily life.

We produce newsletters, host a website, maintain and update a detailed information guide (Where You Stand) and hold parent meetings to ascertain their views, needs and experiences.

The online version of the Where You Stand website is updated on a daily basis and has been redesigned during this period. We also have a very popular social media presence.

A successful funding to the Lloyds Bank Foundation Enable fund has enabled us to develop a new 'smart' database that enables us to maintain closer links with families and share information quickly in a targeted manner. A consortia including Glamorgan Voluntary Services and the Touch Trust now funds an extension of the popular social gatherings project we have piloted in the Vale of Glamorgan for several years, called Connected Carers. All these projects will improve the way we connect with families and encourage them to become more closely engaged in our activities.

Representation

Another aspect of our work is in pressing for better support services and increased opportunities for people with a learning disability.

This involves our working with many partner bodies and organisations to lobby for improvements, promote or instigate change and encourage new opportunities to be developed.

We support members to participate in key planning forums and networks that influence the strategic direction of existing or future services for people with a learning disability. This covers all age groups and abilities and includes participation in many cross-discipline strategic groups or frameworks at local, regional and national levels.

Members have representation on the Welsh Government and local authority planning groups and various other working groups. We are members of the Learning Disability Partnership Group (LDPG) that covers both Cardiff and the Vale of Glamorgan local authorities. We are actively involved in a number of its sub and task groups as well as participating in the Autism Strategy group across Cardiff and the Vale.

The Federation often consults its membership for their views in various consultations and surveys to ensure that families have a means to have their views listened to. We have teamed up with the All Wales Forum (of parents and carers) to ensure that we are better able to consult with families and have a stronger cross-Wales voice. The new resources being developed will assist us in this.

Our consultation responses are recorded on the website so that members can review our consultation activity. We have improved our contact with members by the use of a SMS and emailing resource that generates messages straight to a person's mobile or computer in real-time. This is not only cost effective but allows us to target families who we feel need to be made aware of certain issues. This extends to regular texts that have embedded hyperlinks to other resources.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW

The year commencing April 2020 has been like no other.

After several years where we had seen a level of stability in our finances and an increase in member participation through various projects, the Covid 19 crisis turned things on their head.

Thankfully, we were in a strong position to weather the oncoming storm. Over recent years we had developed a range of tools that made working remotely a straightforward transition. Our members database still functioned from home, online consultation and survey software allowed us to consult with parents and the ubiquitous Zoom and Teams software that emerged seemingly overnight ensured that we could continue face to face contact with members, each other and our partner organisations.

The database allowed us to send regular bulk SMS and email updates to members and our established social media presence came into its own with regular posts on information sources of support and issues of interest to carers.

The recent recruitment of a dedicated information officer proved invaluable and ensured that we continued to share information widely and promptly.

Our projects were hit hard and most stopped during the lockdowns. This resulted in several aspects of work being held up in part or in total. Our Connected Carers project continued into the summer of 2020 and a final report by an independent consultant was very complimentary. While this Big Lottery funding was not continued, we will continue to support carers to participate in these activities since they have proven so effective. Activities included led walks, cycling using adaptive and ordinary bicycles, yoga, dance classes, picnics, bus trips and paid for social lunches.

The Lloyds Bank Foundation transition project that sought to collect parental views and real-life experiences of what really works when helping their child plan for the future, was hindered since the face to face meetings and training envisaged could not go ahead. The uncertainty arising from the lockdown has resulted in some families feeling less confident about residential accommodation- this is something we shall work with families to overcome in the coming year. Meetings have been set for the year 2021-22 and we expect to complete the core goals by March 2022.

We also had a grant from the Community Foundation Wales for free tablets for carers as well as funding from the Carers' third sector fund to help with the costs of keeping in touch with carers.

We were able to hold some social gatherings and activities on a reduced level in between lockdowns to meet Covid guidelines but many members reported being isolated during the period.

Online coffee mornings enjoyed mixed success and continue as a weekly feature- those who attend get a good deal from their involvement. The wellbeing activities such as pedal power cycling sessions remain popular with carers of all ages and we plan to focus upon supporting more wellbeing activities in the post Covid world. These activities and gatherings have proven to be a very effective way to bring carers together, share information and overcome isolation- plus they are fun.

The Covid 19 pandemic has hit families hard. Prior to the crisis many families were already struggling with caring and dealing with their relatives' needs and medical vulnerabilities. Most families had some if not all of their services stopped. Social workers were redeployed and clinics closed to all but emergencies. Isolation, exhaustion, stress and anxiety were commonplace.

Along with other charities in this sector we had to cope with increased demand for support during the pandemic but our daily online presence and occasional face to face activities were popular and appreciated by many families that contacted us.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

Achievements and performance *(continued)*

Digital exclusion meant that many families could not participate when so many things went 'online'. We attempted to assist families and thanks to a grant from the Community Fund in Wales accessed funds for free tablets for carers but we appreciate that some families are still not accessing internet based resources and remain at a disadvantage. We are actively encouraging more carers to engage online and trying to remove barriers to this. Our weekly bulk SMS text service has attempted to address this in part since many carers will have a mobile phone if not a PC or tablet, and our Facebook posts reach many others. These messages and posts included a wide range of information, breaking news and tips or advice for carers and are well received.

We assisted some carers to access small pots of money for essential items and others with signposting to support services or links with other carers.

Whilst the use of technology has been invaluable, we remain committed to reaching out to those that are not using these means to communicate and have taken every opportunity to coordinate safe face to face opportunities where carers can meet, share experiences and overcome the isolation they face.

Our financial situation remains steady with a reserve sufficient to see us through a short period were income to suddenly stop but we are in discussions with existing and new funders to identify ongoing support in what is an extremely volatile time. Most importantly, we have set up and tested systems that allow us to maintain close contact with our members with limited resources using social media, bulk SMS texts and emails texts so families should remain informed and in touch.

In the coming years we must recruit more carers to our board of trustees. We need more families to participate in our activities so that we remain focussed on what matters to them. More than ever, carers need a strong voice at a time when budgets and services are likely going to be stretched and at risk!

We maintain a risk register as part of our general governance and recognise that we are increasingly reliant upon a small core body of trustees who guide us along with a single senior member of staff. We are actively seeking to recruit more trustees and involve more carers in our activities. We encourage parents to contact us to help improve the support we offer to families- their experience of being a parent carer, along with their views and ideas are invaluable.

Our financial situation is stable but the loss of several strands of income means that we are seeking new funding streams alongside better and more cost effective ways of working to deliver our support. Our reserves are close to those that trustees have agreed are a minimum required to maintain a quality service but future funding remains a priority.

To sum up, in spite of the most difficult challenges we (and the world) have faced in recent history, the Parents Federation has continued to support families who support or care for a person with a learning disability and are well placed to continue to offer this support.

Many thanks to all of our volunteers, members and funders for their support and encouragement and we look forward to meeting more of you in the years ahead.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

FINANCIAL REVIEW

The statement of financial activities and the statement of financial position describe the state of the charitable company's finances for the year. As in previous years, the bulk of the funding is received as core grants from both Cardiff and Vale of Glamorgan councils and other grants from organisations such as the Lloyds Bank Foundation and GVS.

Total income for the year was £105,811 (2020 £105,233), of which £45,436 was restricted (2020 £48,991). Total expenditure for the year was £85,737 (2020 £93,368).

This resulted in a surplus for the year of £20,074 (2020 £11,865). Of this surplus, £4,709 was against restricted funds brought forward and received in the year. There was a £15,365 (2020 £11,558) surplus for the year on the unrestricted fund.

Reserves Policy

Reserves at the year-end stand at £63,633 (2020 £43,559), of which £25,760 (2020 £21,051) is restricted and £37,873 (2020 £22,508) is unrestricted and free reserves.

We have been able to set aside a small contingency fund as planned for and will continue to aim to build a reserve of a minimum of 3 months running costs (approximately £26,000). We plan to achieve our stated target over the coming four years by close management of spend and ongoing reduction of overheads. This is a continuing challenge given the pressures on funding.

Going Concern

Our financial situation remains reasonably healthy given the events of the past year. We have a reserve to offset some contingency costs and are staying within tight budgets.

Future funding remains uncertain, we are confident of ongoing support from both local authorities and this covers a good deal of core costs but we have yet to secure additional 'top up' funds for project work that we usually rely upon.

We have secured sufficient income to fund projected expenditure requirements for the current year (2021-22) but trustees are mindful of the uncertainty of future funding and shall take whatever steps are required to ensure that expenditure stays within income at all times. This situation has been achieved by prudent use of limited funds and at times reducing staffing costs and overheads. The Covid crisis has resulted in our having to work creatively. Whilst much work has been achieved by remote working from home and away from the office, we have still managed to coordinate regular opportunities for carers to meet and socialise in safety. Thanks to the investment that was in place in recent years (largely as a result of the Lloyds Bank Foundation), we have been able to maintain a high profile with our members and continue to offer a service using bulk texts, emails and daily social media posts, along with weekly zoom meetings for carers and attendance at various online forums.

Fundraising remains a priority and trustees have agreed that we shall focus upon seeking support to offer opportunities where carers can meet face to face and overcome isolation. By supporting various physical and mental wellbeing activities we can support families in a practical manner, resources will need to be identified to expand on current schemes and we are working with other organisations to ensure that such opportunities can be co-produced.

Reserves, income and cash in hand should be sufficient to cover running costs in the coming year and allow for any necessary costs. We are confident of being able to maintain at least a basic level of service even in the most severe of financial futures.

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2021

PLANS FOR FUTURE PERIODS

We are in discussions with partner organisations to find ways to extend our reach and further our goals. The uncertainty and many false dawns with regard to coming out of lockdowns has hampered this but we are preparing bids for funding that will ensure our longer term sustainability. Our services are constantly changing to reflect needs of our members and in order to ensure best value and efficacy while pursuing our goal of reaching even more difficult to contact families.

STRUCTURE, GOVERNANCE AND MANAGEMENT

The organisation is a charitable company limited by guarantee and is governed by a Memorandum and Articles of Association. The company was incorporated on 14 June 1995 and amended by special resolution on 13 July 1999. The charity was registered on 2 August 1999.

The directors of the company also serve as trustees of the charity.

Trustees can be voted for at the Annual General Meeting annually by the members or can be co-opted by the board of trustees at any time.

The trustees have developed a risk register and are aware of potential challenges we may face both in the short and medium term. In order to address the risk of financial loss, the trustees have a statement on reserves and aim towards building on the current level of reserves. There are procedures in place to help deal with risk in the workplace such as health, safety and security and the relevant insurance policies are in place.

Trustees have recognised the urgent need to expand membership of the board to ensure future governance. Many current trustees have been active with the charity since its early years and we have lost several in recent years.

For the past year we have worked with a consultant funded through the Lloyds Bank Foundation to agree a strategy to recruit and extend the board of trustees. This work is completed but the Covid-19 crisis has delayed plans to expand our trustee membership.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 21.12.2021 and signed on behalf of the board of trustees by:



.....(sign)
Trustee

Norbert Flynn
.....(print name)

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

**Independent Examiner's Report to the Trustees of Cardiff & Vale of Glamorgan
Parents Federation (Learning Disabilities)**

Year ended 31 March 2021

I report to the charity trustees on my examination of the financial statements of Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities) for the year ended 31 March 2021 which are set out on pages 9 to 19.

Responsibilities and basis of report

As the charity trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your company's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

Although the charitable company's position at the year ended 31 March 2021 shows reasonable free reserves, we draw your attention to the trustees' explanation that future funding remains insecure and of the actions they have and intend to take, as included in the financial review section of the trustees' report and also the going concern policy. However, we are satisfied that the trustees have taken all reasonable steps to control and monitor the position and we do not propose to modify our opinion on the accounts.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



Farzana Ahmed ACCA
Independent Examiner

1st Floor, Tudor House
16 Cathedral Road
Cardiff
CF11 9LJ

Date: 22/12/2021

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

**Statement of Financial Activities
(including income and expenditure account)**

Year ended 31 March 2021

		Unrestricted funds	2021 Restricted funds	Total funds	2020 Total funds
	Note	£	£	£	£
Income and endowments					
Donations and legacies	5	56,587	45,436	102,023	105,200
Investment income	6	9	-	9	33
Other income	7	3,779	-	3,779	-
Total income		<u>60,375</u>	<u>45,436</u>	<u>105,811</u>	<u>105,233</u>
Expenditure					
Expenditure on charitable activities	8,9	45,010	40,727	85,737	93,368
Total expenditure		<u>45,010</u>	<u>40,727</u>	<u>85,737</u>	<u>93,368</u>
Net income and net movement in funds		<u>15,365</u>	<u>4,709</u>	<u>20,074</u>	<u>11,865</u>
Reconciliation of funds					
Total funds brought forward		22,508	21,051	43,559	31,694
Total funds carried forward		<u>37,873</u>	<u>25,760</u>	<u>63,633</u>	<u>43,559</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 11 to 19 form part of these financial statements.

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Statement of Financial Position

31 March 2021

	Note	2021 £	£	2020 £
Fixed assets				
Tangible fixed assets	15		3,384	–
Current assets				
Debtors	16	32,711		29,438
Cash at bank and in hand		29,673		16,378
		<u>62,384</u>		<u>45,816</u>
Creditors: amounts falling due within one year	17	<u>2,135</u>		<u>2,257</u>
Net current assets			<u>60,249</u>	<u>43,559</u>
Total assets less current liabilities			<u>63,633</u>	<u>43,559</u>
Net assets			<u>63,633</u>	<u>43,559</u>
Funds of the charity				
Restricted funds			25,760	21,051
Unrestricted funds			37,873	22,508
Total charity funds	19		<u>63,633</u>	<u>43,559</u>


For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:


- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

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

These financial statements were approved by the board of trustees and authorised for issue on 21st December 2021, and are signed on behalf of the board by:


..... (sign)

Norbert Flynn
..... (print name)
Trustee


..... (sign)

Denise Pearson
..... (print name)
Trustee

Company Registration Number: 03067995

The notes on pages 11 to 19 form part of these financial statements.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in England and Wales and a registered charity in England and Wales. The address of the registered office is Unit 14 Sbectrwm Community Centre, Bwlch Road, Fairwater, Cardiff, CF5 3EF.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Companies Act 2006.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis. The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

As at 31 March 2021 the charitable company had reserves of £63,633, of which £37,873 was free reserves. However, as detailed in the financial review section of the trustees' report, future funding remains uncertain and the trustees have considered the going concern position in some detail and are satisfied that in the immediate future the steps they have already taken and will continue to take to reduce costs while still aiming to secure additional funding should be sufficient to keep the charity operational for at least 12 months. On this basis the trustees are satisfied that no material adjustments are required to the accounts at 31 March 2021 to reflect any uncertainty in going concern.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All income is included in the statement of financial activities when entitlement has passed to the charity, it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Computer equipment - 20% straight line

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments

A financial asset or a financial liability is recognised only when the entity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs, unless the arrangement constitutes a financing transaction, where it is recognised at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Limited by guarantee

Every member of the charitable company undertakes to contribute to the assets of the charitable company, in the event of the same being wound up while he or she is a member, or within one year after he or she ceases to be a member, for payment of the debts and liabilities of the charitable company contracted before he or she ceases to be a member, and of the costs, charges and expenses of winding up, and for the adjustment of the rights of the contributories among themselves, such amount as may be required not exceeding one pound sterling (£1).

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Donations - other	-	-	-
Grants			
Cardiff CC Core Grant	27,023	-	27,023
Vale of Glam Council Core Grant	26,664	-	26,664
C3SC	2,900	-	2,900
Lloyds Bank	-	24,970	24,970
Consensus - Understanding Disability	-	-	-
GVS	-	15,142	15,142
Community Fund	-	5,324	5,324
	<u>56,587</u>	<u>45,436</u>	<u>102,023</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Donations - other	22	-	22
Grants			
Cardiff CC Core Grant	27,023	-	27,023
Vale of Glam Council Core Grant	26,664	-	26,664
C3SC	-	-	-
Lloyds Bank	-	25,010	25,010
Consensus - Understanding Disability	2,500	-	2,500
GVS	-	23,981	23,981
Community Fund	-	-	-
	<u>56,209</u>	<u>48,991</u>	<u>105,200</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Bank interest receivable	<u>9</u>	<u>9</u>	<u>33</u>	<u>33</u>

7. Other income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Other income	<u>3,779</u>	<u>3,779</u>	<u>-</u>	<u>-</u>

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

8. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Promotion of health and welfare	41,165	40,727	81,892
Support costs	3,845	—	3,845
	<u>45,010</u>	<u>40,727</u>	<u>85,737</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Promotion of health and welfare	41,013	48,683	89,696
Support costs	3,672	—	3,672
	<u>44,685</u>	<u>48,683</u>	<u>93,368</u>

9. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2021 £	Total fund 2020 £
Promotion of health and welfare	81,892	1,732	83,624	91,166
Governance costs	—	2,113	2,113	2,201
	<u>81,892</u>	<u>3,845</u>	<u>85,737</u>	<u>93,367</u>

10. Analysis of support costs

	Analysis of support costs £	Total 2021 £	Total 2020 £
Human resources	1,522	1,522	1,052
Finance costs	210	210	417
Governance costs	2,113	2,113	2,204
	<u>3,845</u>	<u>3,845</u>	<u>3,673</u>

11. Net income

Net income is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>90</u>	<u>—</u>

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

12. Independent examination fees

	2021	2020
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,100</u>	<u>2,000</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021	2020
	£	£
Wages and salaries	60,209	56,991
Social security costs	3,780	3,350
Employer contributions to pension plans	6,021	5,647
	<u>70,010</u>	<u>65,988</u>

The average head count of employees during the year was 4 (2020: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2021	2020
	No.	No.
Direct charitable staff	<u>4</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £25,339 (2020:£36,396).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

No trustee claimed expenses during the year.

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

15. Tangible fixed assets

	Equipment £
Cost	
At 1 April 2020	2,332
Additions	3,474
At 31 March 2021	<u><u>5,806</u></u>
Depreciation	
At 1 April 2020	2,332
Charge for the year	90
At 31 March 2021	<u><u>2,422</u></u>
Carrying amount	
At 31 March 2021	<u><u>3,384</u></u>
At 31 March 2020	<u><u>–</u></u>

16. Debtors

	2021 £	2020 £
Prepayments and accrued income	969	301
Other debtors	31,742	29,137
	<u><u>32,711</u></u>	<u><u>29,438</u></u>

17. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	2,135	2,257
	<u><u>2,135</u></u>	<u><u>2,257</u></u>

18. Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £6,021 (2020: £5,647).

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Notes to the Financial Statements (continued)

Year ended 31 March 2021

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
General funds	22,508	60,375	(45,010)	<u>37,873</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
General funds	10,951	56,242	(44,685)	<u>22,508</u>

Restricted funds

	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
Lloyds Bank	20,429	24,970	(25,465)	19,934
GVS	622	15,142	(15,172)	592
Community Foundation Wales	-	5,324	(90)	5,234
	<u>21,051</u>	<u>45,436</u>	<u>(40,727)</u>	<u>25,760</u>

	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
Lloyds Bank	20,121	25,010	(24,702)	20,429
GVS	622	23,981	(23,981)	622
Community Foundation Wales	-	-	-	-
	<u>20,743</u>	<u>48,991</u>	<u>(48,683)</u>	<u>21,051</u>

Lloyds Bank have provided a grant to fund the salary and office costs of a Development Officer.

Glamorgan Voluntary Services (GVS) is a grant that will fund support to family carers of people with lifelong or life-limiting conditions.

The Community Foundation Wales grant was provided as funding towards tablets and licences to enable more capacity for supporting those that need more intense 1:1 support.

**Cardiff & Vale of Glamorgan Parents Federation
(Learning Disabilities)**

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

20. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Tangible fixed assets	–	3,384	3,384
Current assets	39,978	22,406	62,384
Creditors less than 1 year	(2,105)	(30)	(2,135)
Net assets	<u>37,873</u>	<u>25,760</u>	<u>63,633</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Tangible fixed assets	–	–	–
Current assets	24,765	21,051	45,816
Creditors less than 1 year	(2,227)	(30)	(2,257)
Net assets	<u>22,538</u>	<u>21,021</u>	<u>43,559</u>

21. Related parties

There are no transactions with related parties requiring disclosure in the accounts.

22. Post balance sheet events

The Covid-19 pandemic has had a significant negative impact on the UK economy and, whilst so far the consequences of Covid-19 on the charity have not had too significant an effect on income during the year and the charity managed to maintain a surplus for the year, the trustees recognise that in the longer term its effect may be more significant. At this point in time any long-term effect on the charity is unknown, but the trustees remain confident of the financial position of the charity and have plans in place to mitigate any effects as much as possible. The trustees believe the charity has sufficient reserves to help withstand any further economic downturns created by the pandemic and are confident that it is correct to prepare the accounts on a going concern basis.

There are no further subsequent events requiring disclosure.