

**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.

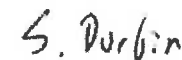
## **Small company provisions**

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



.....(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	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	5	91,068	9,710	100,778	75,525
Investment income	6	548	—	548	472
<b>Total income</b>		<u>91,616</u>	<u>9,710</u>	<u>101,326</u>	<u>75,997</u>
<b>Expenditure</b>					
Expenditure on charitable activities	7,8	79,256	9,710	88,966	88,720
<b>Total expenditure</b>		<u>79,256</u>	<u>9,710</u>	<u>88,966</u>	<u>88,720</u>
<b>Net income/(expenditure) and net movement in funds</b>		<u>12,360</u>	<u>—</u>	<u>12,360</u>	<u>(12,723)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		23,135	—	23,135	35,858
<b>Total funds carried forward</b>		<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 £
<b>Current assets</b>				
Debtors	14	12,729		12,688
Cash at bank and in hand		25,621		17,027
		<u>38,350</u>		<u>29,715</u>
<b>Creditors: amounts falling due within one year</b>	15	<u>2,855</u>		<u>6,580</u>
<b>Net current assets</b>			<u>35,495</u>	<u>23,135</u>
<b>Total assets less current liabilities</b>			<u>35,495</u>	<u>23,135</u>
<b>Net assets</b>			<u>35,495</u>	<u>23,135</u>
<b>Funds of the charity</b>				
Unrestricted funds			<u>35,495</u>	<u>23,135</u>
<b>Total charity funds</b>	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.

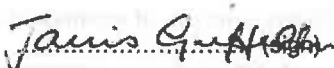
### Directors' responsibilities:

- 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 £
<b>Grants</b>			
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 £
<b>Grants</b>			
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	<u>548</u>	<u>548</u>	<u>472</u>	<u>472</u>

#### 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	<u>2,332</u>
Depreciation	
At 1 April 2024 and 31 March 2025	<u>2,332</u>
Carrying amount	
At 31 March 2025	<u>—</u>
At 31 March 2024	<u>—</u>

#### 14. Debtors

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

#### 15. Creditors: amounts falling due within one year

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

#### 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	<u>23,135</u>	<u>91,616</u>	<u>(79,256)</u>	<u>35,495</u>

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

### Restricted funds

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

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

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)
<b>Net assets</b>	<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)
<b>Net assets</b>	<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.