

AP Cymru

England & Wales · Charity number 1148010

Details

Other names AUTISM PUZZLES, AP CYMRU

Status Registered

Legal form Charitable company

Company number [07976080](#)

Registered 2012-07-09

Register [View on the Charity Commission register](#)

Contact

Address Unit 11
Glan-y-Llyn Industrial Estate
Cardiff Road
Glan-y-Llyn
Taffs Well
CARDIFF

Phone 02920810786

Email enquiries@apcymru.org.uk

Website www.apcymru.org.uk

Activities

Objects: THE CHARITY'S OBJECTS ("OBJECTS") ARE SPECIFICALLY RESTRICTED TO THE FOLLOWING FOR THE PUBLIC BENEFIT:- THE RELIEF OF NEED OF PARENTS AND CARERS THROUGH THE PROVISION OF SUPPORT DURING AND FOLLOWING A DIAGNOSIS OF AUTISTIC SPECTRUM DISORDER AND RELATED CONDITIONS; AND TO PROMOTE AND PROTECT GOOD HEALTH BY RAISING AWARENESS OF AUTISTIC SPECTRUM DISORDER AND RELATED CONDITIONS AND TO SHARE INFORMATION ABOUT THEM.

Activities: Our charity directly supports families going through and following their child's Autism diagnosis (and co-morbid conditions)

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** People With Disabilities, Other Defined Groups

Geography

- Throughout England And Wales

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£253,184	£227,690	-	-
2024-03-31	£152,690	£166,465	-	-
2023-03-31	£94,466	£120,626	-	-
2022-03-31	£56,494	£124,958	-	-
2021-03-31	£231,062	£108,701	-	-

Trustees

Name	Role	Appointed
ASHLIE LEWIS		2012-04-11
Rebecca Louise Lewis-Champan		2020-10-01
Robert Firth		2024-02-16
Samantha Marie Gately		2024-06-01
Tracey Jayne Kearns		2024-05-19

AP Cymru

England & Wales - Charity number 1148010

Accounts

Charity number: 1148010

Company number: 7976080 (England and Wales)

REPORT OF THE TRUSTEES AND

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 MARCH 2025

FOR

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD

(LIMITED BY GUARANTEE)

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)

CONTENTS OF THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

	Page
Report of the Trustees	1-6
Report of the Independent Accountants	7-8
Statement of Financial Activities	9
Balance Sheet	10
Notes to the Financial Statements	11-22

Trustees' Annual Report 2025

Charity Name: AP Cymru –Creating Opportunities & Celebrating Difference Ltd
Charity Registration Number: 1148010
Period: Year ending 30 March 2025

Objectives and Activities

AP Cymru exists to support neurodivergent children, young people, and their families by providing guidance and understanding through authentic lived experience. Every individual and family is supported before, during and following diagnosis.

Key activities include:

Parent to Parent Support Service

Helping parents on their diagnosis journey. The team consists of people with lived experiences, many of whom are neurodivergent and/or have neurodivergent children.

Family Activity Programme

Organising exclusive events and workshops aimed at supporting neurodivergent children, young people, and their families to promote community engagement and support.

NeuroInclusion Training

Delivering CPD-accredited training courses, designed and developed by the AP Cymru training and development team with lived experience.

Statement confirming whether the trustees have had regard to the guidance issued by the Charity Commission on public benefit:

The Trustees have seen the guidance issued by the Charity Commission on public benefit. In line with the Charities Act 2011, AP Cymru is committed to delivering public benefit by enhancing understanding and educating the public about neurodiversity.

We believe the charity is carrying out its purposes for the public benefit through enabling neurodivergent children and their families to better understand how neurodiversity interacts and benefits wider society and:

Supporting families. Providing essential support services to families of neurodivergent people, thereby improving their quality of life.

Advocacy. Championing the rights and needs of neurodivergent people and their families within our communities.

The Trustees confirm that they have had due regard to the Charity Commission's guidance on public benefit when planning and delivering the charity's objectives.

Achievements and Performance

Despite the difficulties experienced by many charities across Wales, AP Cymru has grown steadily over the last few years, extending its program of events and support activities for the neurodivergent community, through the hard work of the CEO, Karen Mills, and the talented team that she leads. While several charities have closed (including some in our sector) AP Cymru has stayed true to its founding principles and continued to provide and expand its superb support to children, young people and families, despite the challenging environment it finds itself in.

It has increased the Peer Support Outreach programme by over 60% on the previous year. Helping families going through diagnosis, delivered by staff with lived experience, many of whom are neurodivergent or who have neurodivergent children.

Support for neurodivergent children, young people, and their families

AP Cymru undertakes the following activities this year to achieve its purpose with the 459 families registered with it currently (37 more than last year):

Empowering Youth Project. Monthly sessions for neurodivergent young people. This has expanded delivery by 22%, ensuring more young people could access structured, strengths-based support at a time when emotional well-being and identity development are increasingly complex.

Cuppa and Company engagement meet ups helping 110 Parents/Carers. Delivery increased by 8.8% enabling more parent/carers to access prompt, compassionate peer support in a safe and understanding space.

Empowering Parent Programme. Delivery increased by 50%. Behind that growth are parents who are often exhausted, overwhelmed and searching for clarity. This programme continues to ensure that no parent feels they must navigate neurodivergence alone.

Ask The Professionals Workshops grew by 75%. This growth represents far more than statistics. It reflects parents no longer waiting months for answers; families being able to ask the questions that keep them awake at night and children receiving help from adults who feel better informed and more confident. Bringing trusted professionals directly to families - at the right time, in an accessible and psychologically safe environment. This is still a core strength of AP Cymru.

Time For Me Parent/Carer Wellbeing Project. Delivery increased by 14.3%. While modest in numerical terms, the impact is significant. More parents were given permission to pause, to reconnect with themselves beyond appointments and advocacy and to regulate nervous systems that are often under prolonged stress. In families where the focus is rightly on the child, this project gently reminds parents – “you matter too”.

Family Fun Activity Programme provided 45 sessions (Parc Play, Mountain View Ranch, Create Caerphilly, Fun HQ, The Meadows, Colliers Farm, etc) benefitting more than 255 children and their parents/carers. AP Cymru’s Family Activity Programme has developed by increasing our monthly sessions and introducing our youth group. This offers organised events and workshops aimed at supporting neurodivergent children, young people and their families to promote community engagement and support.

Short Breaks Project (Bluestone Partnership). Through our valued partnership with Bluestone Resort, we achieved a 47% increase in families accessing supported short breaks. These breaks are not simply time away. They provide space for reconnection, shared joy, and rest in an environment where families feel understood and welcomed. For many families, traditional holidays are inaccessible or overwhelming. This growth meant more carers could rest without guilt and more siblings could build positive shared memories.

Neuroinclusion Training and Consultancy Services

AP Cymru has also grown its Neurodiversity Training programme further on the previous year. Karen Mills and Sean Allen deliver CPD accredited training courses designed and developed by them through their lived experience. New training courses have been developed for this year so that clients can now choose the level of ability and understanding they wish to achieve. Feedback has been excellent and this is an area AP Cymru wishes to expand to spread the skills across the business community.

New clients for training include:

Mentera Cymru
Caerphilly County Council
The GMB Union
Citizens Advice
Flying Starts Programme, Wales
Department for Work and Pensions
ITV Wales
St John's College
Blue Self Storage
Valley Steps
Cardiff University
Cerebral Palsy Cymru
Fostering Network Cardiff

Events that we have exhibited at, spoken for, and/or chaired

In addition, the charity has expanded its attendance and exposure at several events - either exhibiting, speaking, or chairing.

These include:

The Early Years Foundation
The Mental Health and Wellbeing Show
Policy Insight Wales Neurodiversity Conference
Regional Partnerships Board - Cardiff and the Vale
Flying Starts Cymru - Annual Conference
The Senedd
NHS Wales Conference

This has significantly raised the profile of AP Cymru across Wales and further afield. Initial signs are that there will be even more invites next year.

Community Engagement

The AP Cymru team uses social media to share information and to help awareness about neurodiversity and the services the charity provides.

Financial Update

The headlines are that income has increased from £152,690 in the previous financial year to £253,184. The trustees noted that there was a £25,494 surplus in the year, with a £13,744 deficit in the previous year.

As at 30 March 2025 the charity held £65,964 of unrestricted funds (2025 : £53,848) and £15,647 of restricted funds (2024 : £2,269).

Despite the challenging environment charities in Wales find themselves in, AP Cymru is in a healthy position with the increase in training and income from donations and grants. A summary report on the finances is available to view through Companies House.

Statement explaining the policy for holding reserves:

AP Cymru keeps its reserves to demonstrate that it is financially stable and to show its donors, funders, and beneficiaries that it is managing the charity's monies responsibly.

Explanation of any uncertainties about the charity continuing as a going concern:

The trustees do not feel there are uncertainties about the charity continuing as a going concern.

This is based on previous year's increase in reach and partly on the increased development of the training side of the charity's services.

However, the trustees are asking for a robust forecast and monitoring of potential income to ensure the charity continues growing but with no deficit for future years.

Structure and Governance

How is the charity constituted?

AP Cymru operates as a charitable company limited by guarantee, governed by its Memorandum and Articles of Association, initially incorporated on 5 March 2012 and amended in April 2019.

Trustee selection methods including details of any constitutional provisions:

The charity strives to appoint trustees with varying skill sets to support the CEO whilst ensuring appropriate financial and constitutional governance. Existing board members or other stakeholders may propose trustees. Trustees are chosen based on their ability and commitment to neurodiversity. They undertake an induction process to learn more about the charity's operations and governance.

Appointment is subject to an interview with the CEO and Chair of Trustees. The Chair is appointed by the board.

Other Additional Information:

Following the appointment of new trustees and the new accountants last year the charity has undertaken a major review and update of the way it operates.

We have now put in place the following actions:

1. Comprehensive Trustee meeting minutes to chart actions, income, activities, and issues month by month.
2. The Trustees have asked for more engagement with the larger historical funders to move the charity onto a more secure income profile. This will help to mitigate any potential risks well before they become an issue for the charity, while helping to solidify the pipeline of income.
3. With the new accountants in place the trustees have overseen a move for our accounting onto a Xero accounting software to allow all transactions to be recorded and documented. This is now helping the trustees track restricted and unrestricted income; track invoices and give the trustees real time updates of the charity's financial position.
4. The trustees are aware that succession planning is an issue for a small charity like AP Cymru. Consequently, the trustees are drawing up a report on the potential succession plan.
5. Since the new accountants have been on board, they have undertaken a comprehensive review of the charity's financial position and have given the trustees advice on how to ensure the charity operates from a more stable base.

Reference and Administrative details

Charity name:	AP Cymru - Creating Opportunities & Celebrating Difference Ltd
Registered charity number:	1148010
Company Registration Number:	07976080
Charity's principal address:	11 Glan y Llyn Industrial Estate, Cardiff Road, Taffs Well, CF15 7JD

Names of the charity trustees who manage the charity

Robert Firth	Chair of Trustees
Rebecca Lewis-Chapman	Trustee
Ashlie Lewis	Trustee
Sam Gately	Trustee
Tracy Kearns	Trustee (Treasurer)

Names and addresses of advisors

Bankers	CAF Bank Ltd, 25 Kings Hill Avenue, Kings Hill, West Malling, Kent, ME19 4JQ
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Independent Examiner	Mr. J Burnett Hodge Bakshi, Chartered Accountants, Churchgate House, 3 Church Rd, Cardiff, CF14 2DX
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Summary

Despite the challenging environment for charities in Wales, we are delighted to see how AP Cymru has once again fulfilled its obligations to the neurodivergent community and expanded both the support and services through the year.

The Trustees want to thank Karen Mills, the CEO, and her talented and hard-working team for their dedication to the charity's cause.

We look forward to seeing what new services, support and activities will develop in the new year.

Robert Firth
Chair of Trustees
AP Cymru

Declarations

The trustees declare that they have approved the trustees' report

Signed on behalf of the charity's trustees.

Signature:



Full name	Robert Duncan Millatt Firth
Position	Chair of Trustees
Date	25 March 2026



Section A

Independent Examiner's Report

Report to the trustees/directors/ members of

Charity Name
AP Cymru – Creating Opportunities & Celebrating Difference Ltd

On accounts for the year ended

30 March 2025

Charity no.:

1148010

Company no.:

7976080

Set out on pages

9 -22

(remember to include the page numbers of additional sheets)

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30/3/2025.

Responsibilities and basis of report

As the charity's trustees of the Company (who are also the directors of the company for the purposes of company law), you are responsible for the preparation of the accounts 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 for this year under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your 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

The company's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of Institute of Chartered Accountants in England and Wales.

I have completed my examination. I confirm that no material matters have come to my attention, other than that disclosed below, which gives me cause to believe that:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006; or
- the accounts do not accord with such records; or
- the accounts do not comply with relevant accounting requirements under section 396 of the Companies Act 2006 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
- the accounts have not been prepared in accordance with the Charities SORP (FRS102).

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.

** Please delete the words in the brackets if they do not apply.*

Signed: Date:

Name:

Relevant professional qualification(s) or body (if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
STATEMENT OF FINANCIAL ACTIVITIES
(Including income and expenditure account)
FOR THE YEAR ENDED 30 MARCH 2025

	Note	Unrestricted Funds £	Restricted Funds £	2025 £	2024 £
INCOME					
Donations and Legacies	2	110,002	-	110,002	93,325
Charitable activities	3	19,482	123,623	143,105	59,299
Investments	4	77	-	77	66
Total income		129,561	123,623	253,184	152,690
EXPENDITURE					
Charitable activities	5	114,945	110,245	225,190	164,465
Governance costs	6	2,500	-	2,500	2,000
Total expenditure		117,445	110,245	227,690	166,465
Net Income / (expenditure)		12,116	13,378	25,494	(13,775)
Reconciliation of funds					
Total funds brought forward 31 March 2024		53,848	2,269	56,117	69,892
Total funds carried forward 30 March 2025		65,964	15,647	81,611	56,117

An income and expenditure account has not been produced as the Statement of Financial Activities represents all the income & expenditure of the Charity.

All income and expenditure derive from continuing activities.

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

The notes form part of these financial statements.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)

Charity number: 1148010
 Company number: 7976080

BALANCE SHEET
AS AT 30 MARCH 2025

	Notes	<u>2025</u>		<u>2024</u>	
		£	£	£	£
FIXED ASSETS:					
Tangible assets	10		2,378		-
CURRENT ASSETS:					
Debtors	11	13,941		1,900	
Cash at bank		<u>102,925</u>		<u>75,436</u>	
		116,866		77,336	
CREDITORS: Amounts falling due within one year	12		<u>37,633</u>		<u>21,219</u>
NET CURRENT ASSETS:			<u>79,233</u>		<u>56,117</u>
TOTAL ASSETS LESS CURRENT LIABILITIES:			<u><u>81,611</u></u>		<u><u>56,117</u></u>
FUNDS:					
Unrestricted funds:			65,964	53,848	
Restricted fund	13		15,647	2,269	
NET ASSETS	14		<u><u>81,611</u></u>		<u><u>56,117</u></u>

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

The financial statements were approved by the Board of Trustees and authorised for issue on 25 March 2026 and signed on its behalf by:

 Trustee
 Robert Firth

The notes form part of these financial statements.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

1 ACCOUNTING POLICIES

Charity information

AP Cymru - Creating Opportunities & Celebrating Difference Ltd is a private company limited by guarantee incorporated in England and Wales. The registered office is Unit 11, Glan Y Llyn Industrial Estate, Taffs Well, CF15 7JD.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006, the Charities Act 2011 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (as amended for accounting periods commencing from 1 January 2019). The charity is a Public Benefit as defined by FRS 102.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

The accounting policies have been applied consistently throughout the year and in the preceding year.

The presentation currency of the financial statements is the Pound Sterling (£)

1.2 Going Concern

These accounts have been prepared on a going concern basis which assumes that the charity will continue in operational existence for the foreseeable future. The trustees have prepared forecasts for the next two years. The trustees believe that these forecasts are based on realistic income assumptions and are confident that the charity will continue to be able to meet its liabilities as they fall due.

The charity has considered the impact of not receiving the same level of funding as in the past and has factored these assumptions into its cash flow forecasts and believe the charity will be able to continue in operation for the foreseeable future, albeit in a significantly reduced manner.

At the time of approving the financial statements, the trustees have a reasonable expectation that the Charity will have adequate resources to continue in operational existence for the foreseeable future. The trustees have reviewed the reserves policy which supports the long-term business plan of the Charity. The trustees continue to adopt the going concern basis in preparing the financial statements.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

1.3 Significant Judgements and Estimates

In the application of the charity's accounting policies, which are described in note 1, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and underlying assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates. Impairment of debtors.

The charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of trade debtors, management considers factors including the current credit rating of the debtor, ageing profile of the debtor as well as historical experience.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Impairment of debtors

The charity makes an estimate of the recoverable value of trade and other debtors. When assessing impairment of debtors, the Trustees considers factors including the current credit rating of the debtor, ageing profile of the debtor as well as historical experience.

1.4 Incoming resources

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the item(s) of income have been met, it is probable that the income will be received and the amount can be measured reliably.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Donations are recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

Incoming resources (Continued)

1.5 Donated services and facilities

Donated professional services and donated facilities are recognised as income when the charity has control over the item, any conditions associated with the donated item have been met, the receipt of economic benefit from the use by the charity of the item is probable and that economic benefit can be measured reliably. In accordance with the Charities SORP (FRS 102), the general volunteer time of the Friends is not recognised and refer to the trustees' annual report for more information about their contribution.

On receipt, donated professional services and donated facilities are recognised on the basis of the value of the gift to the charity which is the amount the charity would have been willing to pay to obtain services or facilities of equivalent economic benefit on the open market; a corresponding amount is then recognised in expenditure in the period of receipt.

1.6 Resources expended

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

Expenditure is classified under the following activity headings:

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

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

Support costs include central functions and have been allocated to activity costs category on a basis consistent with the use of resources. The bases on which support costs have been allocated are set out in the notes

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

Expenditure is reported gross due to the charity not being VAT registered.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

1.7 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Restricted funds are funds that are to be used in accordance with specific restrictions imposed by donors or that have been raised by the Charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in note 13 of the financial statements.

1.8 Tangible fixed assets

Tangible fixed assets held for the charity's own use are stated at cost less accumulated depreciation and accumulated impairment losses.

Depreciation is provided at the following annual rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives:

Computer equipment	33% on cost
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At each balance sheet date, the charity reviews the carrying amount of its tangible fixed assets to determine whether there is any indication that any items have suffered an impairment loss. If any such indication exists, the recoverable amount of an asset is estimated in order to determine the extent of the impairment loss, if any. Where it is not possible to estimate the recoverable amount of the asset, the Charity estimates the recoverable amount of the cash-generating unit to which the asset belongs.

1.9 Taxation

As a charity, AP Cymru - Creating Opportunities & Celebrating Difference Ltd is exempt from tax on income and gains falling within section 478 of the Taxes Act 2010 and section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects only. No tax charges have arisen in the charity.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

1.1 Cash and Cash equivalents

Cash and cash equivalents are basic financial instruments and include cash in hand and bank accounts.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 "Basic Financial Instruments".

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

1.12 Basic financial assets

Basic financial assets, which include prepayments, other debtors, and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the financial asset is measured at the present value of the future receipts discounted at a market rate of interest.

1.13 Basic financial liabilities

Basic financial liabilities, including trade and other creditors, are initially recognised at transaction price unless the arrangement constitutes a financial transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest.

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

1.14 Investment income

Investment income is included when receivable.

1.15 Operating lease commitments

Rentals paid under operating leases are charged to the Income & expenditure account in equal amounts over the periods of the leases.

1.16 Gifts in Kind

Gifts in kind are valued at the invoice value for the service received.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

1.17 Transfer Between Funds

Whilst the charity seeks to obtain sufficient funds to ensure each project is self-sustaining this is not always possible and a portion of the core funds have to be applied to ensure that the projects can continue. The application of core funds to support the projects is reflected by the transfers from unrestricted to restricted funds. Funds transfers also relate to projects that have ended and the charity has no expectation that the grants should be repaid to the funders.

1.18 Volunteers

The value of the services provided by volunteers is not incorporated into these financial statements. Further details of their contribution is provided in note 2 to these financial statements and in the trustees' report.

1.19 Impairment

Assets not measured at fair value are reviewed for any indication that the asset may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the assets cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

1.2 Government grants

Government grants are recognised at the fair value of the asset received or receivable when there is a reasonable assurance that the grant conditions will be met and the grants will be received.

A grant that specifies performance conditions are recognised as income when the performance conditions are met. Where a grant does not specify performance conditions it is recognised in income when the proceeds are received or receivable. A grant received before the recognition criteria are satisfied is recognised with deferred income.

1.21 Employee benefits

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

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

2 INCOMING RESOURCES FROM GENERATED FUNDS

Donations and legacies

	Unrestricted funds	Restricted funds	Total	2024
	£	£	£	£
Donations, membership and gifts	72,535	-	72,535	81,491
Training income	37,467	-	37,467	11,834
	<u>110,002</u>	<u>-</u>	<u>110,002</u>	<u>93,325</u>

The charity benefits greatly from the involvement and enthusiastic support of its many volunteers, details of which are given in our annual report. In accordance with FRS 102 and the Charities SORP (FRS 102), the economic contribution of general volunteers is not recognised in the

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
FOR THE YEAR ENDED 30 MARCH 2025

3 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

	2025 £	2024 £
Grants	127,623	52,999
Wellbeing programmes and experience sessions	12,682	-
Rental income	2,800	6,300
	<u>143,105</u>	<u>59,299</u>

4 Investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>77</u>	<u>66</u>

5 ANALYSIS OF CHARITABLE ACTIVITIES

	2025 £	2024 £
Employment, Volunteer & Consultancy costs	80,874	99,322
Bank charges	328	387
Establishment costs	25,323	25,995
Office expenses	610	952
Printing postage and stationery	1,292	2,496
Subscriptions and donations	870	2,117
Accountancy and taxation advice	6,762	3,400
Charitable activities and Events	108,917	29,796
Depreciation	214	-
	<u>225,190</u>	<u>164,465</u>

6 Governance costs

	Governance costs £	2025 £	2024 £
Independent Examiners remuneration	2,500	2,500	2,000
	<u>2,500</u>	<u>2,500</u>	<u>2,000</u>

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

7 TRUSTEES

The trustees of the charity were not paid or received any other benefits from employment with the charity. No trustee was reimbursed expenses during the year (2024: £nil). No charity trustee received payment for professional or other services supplied to the charity (2024: £nil).

8 EMPLOYEES

The average number of employees analysed by function was:

	2025 Number	2024 Number
Direct charitable expenditure and Management and administration	1	1
Total	1	1

EMPLOYMENT COSTS

	2025 £	2024 £
Wages, salaries social security costs	61,334	68,340
	61,334	68,340

The number of employees whose annual remuneration was more than £60,000;

	2025 number	2024 number
£60,000-£65,000	1	-
£65,000-£70,000	-	1

Key management personnel

The key management personnel of the charity, comprise the Chief Executive Officer AP Cymru - Creating Opportunities & Celebrating Difference Limited. The total employee benefits of the key management personnel of the Trust were £61,334 (2024: £68,340).

9 NET OUTGOING RESOURCES FOR THE FINANCIAL YEAR

The operating surplus (2024 : deficit) is stated after charging:

	2025 £	2024 £
Rent	6,600	6,000
Independent review fee	2,500	2,000
Accountancy and taxation advice	6,581	3,400

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

10 TANGIBLE FIXED ASSETS

**Computer
Equipment**
£

COST:

At 31 March 2024	1,800
Additions	2,592
At 30 March 2025	<u>4,392</u>

DEPRECIATION:

At 31 March 2024	1,800
Charge for year	214
At 30 March 2025	<u>2,014</u>

NET BOOK VALUE:

At 30 March 2025	<u>2,378</u>
At 30 March 2024	<u>-</u>

**11 DEBTORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Income receivable	11,427	-
Prepayments	614	-
Loan	1,900	1,900
	<u>13,941</u>	<u>1,900</u>

**12 CREDITORS: AMOUNTS FALLING
DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Accounts payable	4,583	-
Deferred income	19,900	-
Other taxes and national insurance	1,574	6,990
Accruals	11,576	14,229
	<u>37,633</u>	<u>21,219</u>

Deferred income

Balance brought forward	-	-
Income received in the year	19,900	-
Released to income	-	-
Balance carried forward	<u>19,900</u>	<u>-</u>

Income is recognised when the charity has met the conditions of the grant. Until those conditions are met income is deferred.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD

(LIMITED BY GUARANTEE)

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 MARCH 2025

13 RESTRICTED FUNDS

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

	Balance 31.3.24	Income	Expenses	Balance 30.3.25
	£	£	£	£
Global Make Some Noise Grant	1,519	-	1,519	-
Bridgend County Social Isolation Grant	750	-	750	-
C3SC Amser Programme Unpaid Carers Grant	-	12,735	12,735	-
C3SC Amser Programme Unpaid Carers Grant	-	20,290	20,290	-
C3SC Amser Programme Short Breaks Grant	-	19,315	19,315	-
Time For Me Programme Grant	-	7,200	4,200	3,000
Community Foundation Wales Cost of Living Support Grant	-	4,832	2,819	2,013
Police and Crime Commissioner for south Wales Grant	-	8,801	8,801	-
Glamorgan Voluntary Services Practitioner Support Grant	-	3,000	3,000	-
Rhondda Cynon Taf Multiply Programme Support for Dyscalculia/Dyslexia Grant	-	13,200	4,100	9,100
Rhondda Cynon Taf Council Short Breaks Grant	-	33,250	32,716	534
Rhondda Cynon Taf Council Interlink Winter Small Grant	-	1,000	-	1,000
	2,269	123,623	110,245	15,647

Global Make Some Noise Grant funded the redesign and implementation of the new website for AP Cymru. The development focus' is bring the Charity website in line with current technology & using WIX, as the development tool.

Bridgend County Social Isolation Grant provides peer support for families providing a sense of understanding, empathy, and a shared experience. to create a safe space where they can openly share their thoughts, feelings, and concerns without fear of judgment.

C3SC Amser Programme Unpaid Carers Grant - This funding allowed us to widen our support programme, increasing the opportunities, widen variety and provide support and planning as well as empowering parents /carers to make strong/positive choices for themselves. This programme focused on families from Cardiff & The Vale and was supported by Cardiff & Vale Regional Partnership Board.

C3SC Amser Programme Unpaid Carers Grant enabled short breaks to be focused to Empowering Neurodivergent Youth Opportunities Programme (ENDYOP) on individuals & families that reside within Cardiff & The Vale as this area is the highest percentage of neurodivergent individuals & their support units that we support.

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

C3SC Amser Programme Short Breaks Grant was built on feedback from families and individuals and focused heavily on supporting female, lone parents and mothers of neurodivergent children only.

The **'Time for Me'** project is a dedicated initiative for parents and carers of neurodivergent children, providing a space for them to relax and enjoy activities when their children are not present. This project aims to support parents who may have lost their peer support during or following their child's diagnosis, offering a friendly and supportive environment.

Community Foundation Wales Cost of Living Support Grant provides support for families as they navigate the Diagnosis Pathway towards Neurodevelopmental Pathway Assessments.

Police and Crime Commissioner for south Wales Grant is to educate and increase young people's understanding of their autistic experience and encourage them to share how they experience their autism with safe adults. Encouraging the young people to understand themselves more, feel empowered and confident to be able to self-advocate as they move through life and thus achieving their full potential.

Glamorgan Volunteer Services (GVS) Practitioner Support Grant provides 121 exploratory sessions that are now part of our core processes and a really important element for parents, especially those that may have been experiencing the long delay in diagnosis waiting lists or school challenges or any other challenge that has grown since they have started their neurodiversity journey and wherever they may be on that journey.

RCT Multiply Programme Support programme is aimed at helping adults aged 19+ improve their confidence with numbers in everyday life. It offers easy access to a wide range of free courses designed to improve your confidence with numbers.

RCT – Short Breaks Grant funded by Welsh Government, the Short Breaks Scheme is a new initiative to support unpaid carers of all ages in Wales to take a break from their caring role.

RCT – Interlink Winter Small Grant fund projects that show strong community involvement and help bring people, communities and groups together. These grants are supported by Ripple Energy through funds generated from the Graig Fatha Wind farm.

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds	Restricted Funds	Total Funds	Unrestricted 2024	Restricted 2024	Total 2024
	£	£	£	£	£	£
Tangible fixed assets	2,378	-	2,378	-	-	-
Net current assets	63,586	15,647	79,233	53,848	2,269	56,117
Total net assets	65,964	15,647	81,611	53,848	2,269	56,117

AP CYMRU - CREATING OPPORTUNITIES & CELEBRATING DIFFERENCE LTD
(LIMITED BY GUARANTEE)
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

15 LIABILITY OF MEMBERS

The liability of the members is limited to a sum not exceeding £10, being the amount that each member undertakes to contribute to the assets of the charity in the event of it being wound up while he, she or it is a member or within one year after he, she or it ceases to be a member.

16 RELATED PARTY DISCLOSURES

During the year the charity received sub let rent of £2,800 (2024 : £6,300), from a property occupied by the charity, from the son of the CEO.

17 LEASING AGREEMENTS

At 30 March 2025, the charity had total commitments under non-cancellable operating leases over the remaining life of those leases of £4,524.

AP Cymru

England & Wales - Charity number 1148010

Accounts

Company registration number 7976080

Charity registration number 1148010

AP Cymru

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Contents	Page No
Reference and Administrative Details	3
Trustees' Report	4 to 8
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 17

Reference and Administrative Details

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Trustees	Rebecca Louise Lewis Chapman Ashlie Lewis Laura Wiltshire
Principal Office	The Round House Unit 11 Glan Y Llyn Industrial Estate Taffs Well CF15 7JD
Registered Office	The Round House Unit 11 Glan Y Llyn Industrial Estate Taffs Well CF15 7JD
Company Registration Number	7976080
Charity Registration Number	1148010
Bankers	Charities Aid Foundation Bank 25 Kings Hill Avenue Kingshill West Malling Kent ME19 4JQ
Independent Examiner	Llewellyns Chartered Certified Chartered Accountants 1 st Floor Brook House Brook Road Whitchurch Cardiff CF14 1DU

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The daily management of the Charity is delegated to:

Karen Mills / Charity Founder and CEO

Structure, Governance and Management

Governing Document

The Charity was created by a Memorandum and Articles of Association, incorporated on 5th March 2012. Autism Puzzles name was amended to the working name of AP Cymru in 2021 and is thus referred to as this throughout this document.

Recruitment and Appointment of new trustees

Vacancies are filled by suitable individuals with the skills that are required. These individuals will be deemed to add value to the charity and will have an interest in health and social welfare matters, particularly those related to autism and the support that the families need. They must be approved by the existing trustees. The trustees will be actively seeking to add appropriate and suitably qualified persons to the trustee board over the coming months.

Induction and Training of new trustees

All new trustees are fully informed of the charity's aims and how it operates. They will be, on appointment provided with a copy of the governing document, most recent accounts and provided access to suitable Charity Commission publications relating to the role of a trustee.

Organisational Structure

The day-to-day work of the charity is managed by our CEO Karen Mills. Decision making authority is delegated to her within certain limits. Anything outside of these limits is referred to the trustees, who also take the larger policy decisions. The trustees meet regularly with the Operations Manager, to monitor the charity's activities, discuss progress, set goals, assess outcomes, monitor finance, and discuss any other matters. The chair of the trustees is available to the Manager for discussion by phone, email or face to face discussions between trustee meetings as needed.

Wider Network

AP Cymru is now firmly established as a service provider within the South Wales area and further afield. We run monthly clinics and referrals are received from health authority consultant paediatricians, the Child and Adolescent Mental Health Service (CAMHS), local education authority caseworkers, social services, Mind Cymru, Eye To Eye Counselling and SNAP Cymru.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Related Parties

AP Cymru is now recognised as a service provider within the sector alongside other local and national autism related service providers.

Risk Management

AP Cymru has a written procedure for the management of risk. Where appropriate all the services provided by AP Cymru are underpinned by risk assessments and action taken to ensure that all operating risks are of an acceptable and manageable level. Risk Assessments are monitored and reviewed regularly by the Operations Manager on behalf of the Trustees.

Public Benefit

The Charity acknowledges the requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved these are contained within this report. The trustees can confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

Objectives and Activities

The objectives of the Charity, as laid out in the governing document, are:

- A. AP Cymru are striving to create a neuro- inclusive world for children, young people and their families by providing a toolkit of guidance, knowledge and understanding of neurodiversity through authentic lived-experience.
- B. AP Cymru provide training services enabling and empowering everyone with the necessary tools and knowledge to remove societal barriers that may prevent neurodivergent people from flourishing and reaching their full potential.

As explained below in more detail AP Cymru provide uniquely bespoke projects and services before, during and following diagnosis of neurodiverse conditions. The majority the team are neurodiverse and are parents to neurodiverse children, this insight enables a well-rounded, positive, and understanding of the services available. By pooling together the lived experience of Karen Mills and the team, AP Cymru offers a warm, friendly and nurturing community.

Education Services

AP Cymru Education services are all about sharing knowledge and supporting families and individuals through their journey; pre-diagnosis and beyond. The aim is to build resilience, confidence and skills to empower families to actively participate within the neuro-inclusive community provided by AP Cymru.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Lending Library

Providing access to a range of quality resources. A catalogue of books and physical resources available to the AP Cymru family.

Clinics and Workshops

Focusing on the needs of our members, we bring the professionals to you via clinics and workshops. Examples of subjects include, communication, occupational therapy, toileting and more.

Experts and Guest Speakers

AP Cymru sources from across the UK Neurodiverse Community, motivational and inspirational experts and guest speakers that share their knowledge and lived experience to support a family's journey.

Empowering Parents Program

Using the lived experience of the founder, Karen Mills and the AP Cymru team, using the framework of ongoing workshops for information sharing and support.

Parent Support and Wellbeing

Projects and Services

AP Cymru provide a variety of wellbeing sessions, in person and virtual, designed to give parents and guardians the opportunity to meet other families within a safe, supported environment.

Support Guidance and Signposting

Sharing gained knowledge and experience of the network of organisations built up over many years.

1-2-1 Parent Support Sessions

AP Cymru parent practitioners help to support and source solutions, signpost or simply be that ear that allows the parent/guardian to offload via scheduled in-person, telephone or video calls.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Private Parent Forum

This group harnesses the opportunity for parents to learn from parents, to share information, ask burning questions and gain new friends in a nurturing online environment.

Family Activity and Wellbeing

AP Cymru provides a direct support service to neurodiverse children, young people, and their families before, during and after diagnosis. The support includes a range of services, such as parent support and well-being check ins, family activities and parent/carer well-being sessions, and neurodiversity training. Campaigning for more inclusive education and awareness of neurodiversity is a priority.

Additional Information

AP Cymru provides engagement and awareness sessions in schools, educational settings, corporations and other not for profit organisations to help expand the understanding and knowledge of neurodiversity and to encourage employers to reach out to AP Cymru to gain an understanding of how to improve their customer service.

Achievement and Performance

Review of the year

On the back of a two-year period affected by COVID in 2021/22 we took the positive learning's from this and continued operating the charity in ways that were effective to keep moving forward and allow us to grow the charity further. Yet delivering on our objectives ensuring we continue to provide to our growing number of families.

One of our core objectives remains the provision of the necessary outreach and support to our families. One of the more positive parts of the charity to return in full operation has been our outreach family programmes. Being able to deliver full Easter, Summer and Christmas programmes in collaboration with some local businesses has been a true positive in 22/23. Alongside this welcoming families back into the charity has also been positive, being able to deliver training and development sessions, key speaker sessions and family 1:1's has been worthwhile and has allowed us to not only grow our families but to also train and develop key members of our internal team to support our families further. Our four week Summer Programme continues to be mainly funded through grants and large fundraising opportunities and grows year on year.

Focusing on our internal team has been integral this year in streamlining procedures, roles, and responsibilities. This year saw the charity lose an integral member of the team but was an

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

opportunity to reassign roles and responsibilities and concentrate on developing the team within to take more of a proactive and crucial role in other areas of the charity. Continuing to grow the team has been key to enabling the founder to concentrate on broader strategic direction of the charity. Also, developing a wider range of training and consultancy services to create a more sustainable income stream. Diversification into training and developing training packages for large corporations and public sector businesses has continued and remains a focal point and key strategy for the charity moving forward. Growing corporate client base is key to raising the profile of the charity in this sector.

Driving income through large fundraising bids and continuing to develop this area has been a continued focus and still a challenge given the impact of COVID and the cost-of-living crisis. With much more stability in this area towards the latter part of the year it has allowed us to begin to focus more on larger fundraising bids and collating the required information to create a winning bid.

Working with our families and continuing to support in all ways possible has remained a focal point of the charity throughout the year. We have spent a considerable amount of time and resources in streamlining our processes when welcoming new families on board to ensure we are able to continue to deliver exceptional service to all. Continuing to build the AP Cymru community remains a focus and strategy over the next year to ensure all internal roles and responsibilities are covered and we can deliver in all areas.

Stability in our trustee board has been key over the past 12 -18 months and has assisted in ensuring decisions are able to be made quickly and efficiently but effectively. With the trustee board having a common goal and clear focus this has supported the AP team well in being able to develop and grow the community further. With 3 trustees on board of varying expertise this is proving valuable in ensuring the fundamentals are in existence in the charity day to day running and the support network is strong. Work to grow the trustee board has begun in the latter part of the year with an additional trustee recruited. The focus remains on hand-picking individuals with clear skills that can assist in growing the charity further.

Whilst we have ultimately traded in three very difficult years, this has given the charity the opportunity to reassess priorities, realign roles and utilise the team from within to grow further and become a very tight knit award-winning neurodiverse charity. Winning the Volunteer Group of The Year Award at the Cardiff Volunteer Awards was a very proud moment for the charity this year, working alongside wonderful volunteers not only this year but for the last 14 years has enabled the charity to grow year on year.

Focusing on the training strategy, continued realignment of roles and attraction of talent is key to move the charity forward in 2024.

Future developments and activities

We will recruit skilled individuals to help drive all areas of the charity forward.

We will continue to develop our partnerships with our professional colleagues in the health, education sectors and beyond.

We are continuing to seek larger funding bids and opportunities to deliver our training and consultancy services into large organisations across Wales.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Coming out of a pandemic and now into a cost-of-living crisis remains difficult for trading and in particular a struggle in obtaining large funding bids. But, we continue to remain focused in doing so to support the charity and drive it further. Every year, the team's reliability, focus and determination remain faultless, and they continue to work at an impeccable standard to continue being the best at what they do. Streamlining processes and setting clear, transparent goals for the team has been key to develop the charity further and to set us up for another successful year.

Financial Review

Reserves Policy

As per the previous year we are continuing to develop our financial systems and reporting. Our financial reserves are reviewed monthly, and the level of cash reserves reviewed to ensure any long-term liabilities are covered as the charity continues to grow.

In the coming year and beyond AP Cymru will continue to shape service provision according to need and within its charitable objectives. AP Cymru is on a firm footing and well positioned to develop the range of its service provision further through a 3-year strategic review.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

ON BEHALF OF THE BOARD:

Laura Wiltshire

Date: 6th February 2024

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Statement of Financial Activities for the Year Ended 31 March 2023
(Including Income and Expenditure Account And Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds	Restricted Funds	Total 2023 £	Total 2022 £
Income and Endowments from:					
Donations and legacies	3	94,466	-	94,466	56,493
Other trading activities	4	-	-	-	-
Total Income		94,466	-	94,466	56,493
Expenditure on:					
Charitable Activities	5	(115,424)	-	(115,424)	(121,864)
Governance Costs		(5,202)	-	(5,202)	(3,094)
Total Expenditure		(120,626)	-	(120,626)	(124,958)
Net (expenditure) / income		(26,160)	-	(26,160)	(68,465)
Net movement in funds		(26,160)	-	(26,160)	(68,465)
Reconciliation of funds					
Total funds brought forward		96,051	-	96,051	164,516
Total fund carried forward	11	69,891	-	69,891	96,051

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2023 is shown in note 11.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Balance sheet as at 31 March 2023

	Note	2023 £	2022 £
Current Assets			
Cash at bank and in hand		68,725	97,023
Other Debtors		1,900	
Creditors: Amounts due within one year	9	(734)	(972)
		<hr/>	<hr/>
Net Assets		69,891	96,051
		<hr/> <hr/>	<hr/> <hr/>
Funds of the charity			
Unrestricted income funds			
Unrestricted funds		5,903	32,063
Restricted Funds		63,988	63,988
		<hr/>	<hr/>
Total funds		69,891	96,051
		<hr/> <hr/>	<hr/> <hr/>

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages x to x were approved by the trustees, and authorised for issue on 30th December 2021 and signed on their behalf by:

.....

Laura Wiltshire
Trustee

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Notes to the Financial Statements for the Year Ended 31st March 2023

1 Charity status

The charity is limited by share capital

The address of its registered office is:

The Round House
Unit 11 Glan Y Llyn Industrial Estate
Taffs Well
CF15 7JD

The principal place of business is:

The Round House
Unit 11 Glan Y Llyn Industrial Estate
Taffs Well
CF15 7JD

These financial statements were authorised for issue by the trustees on

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Autism Puzzles Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks(see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2023 £	Total 2022 £
Donations and legacies:				
Donations from individuals	65,468	-	65,468	38,763
Grants including capital grants				
Government grants	-	-	-	-
Other grants	28,998	-	28,998	17,731
	<u>94,466</u>	<u>-</u>	<u>94,466</u>	<u>56,494</u>

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

5 Expenditure on charitable activities

	Unrestricted Funds £	Total 2023 £	Total 2022 £
Employment, Volunteer & Consultancy Costs	67,016	67,016	75,788
Establishment costs	20,304	20,304	12,972
Repairs and maintenance	-	-	87
Office expenses	6,664	6,664	4,918
Printing, postage and stationery	2,148	2,148	1,978
Subscriptions and donations	404	404	1,744
Sundry and other costs	293	293	676
Travel and subsistence	-	-	-
Advertising and promotion	-	-	180
Events	18,593	18,593	23,521
	115,422	115,422	121,864

6 Analysis of governance and support costs

Governance costs

	Unrestricted Funds £	Total 2023 £	Total 2022 £
Independent Examiners Remuneration	548	548	492
Legal Fees	4,654	4,654	2,602
	5,202	5,202	3,094

7 Trustees remuneration and expenses

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

8 Taxation

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

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

9 Creditors: amounts falling due within one year

	2023	2022
	£	£
Accruals	734	972
	734	972
	734	972

10 Funds

	Balance at 1 April 2022	Incoming resources	Resources expended	Balance at 31 March 2023
	£	£	£	£
Unrestricted Funds	32,063	94,466	(120,626)	5,903
Restricted Funds	63,988	-	-	63,988
	96,051	94,466	(120,626)	69,891
	96,051	94,466	(120,626)	69,891

Included in incoming resources above are the following specific grants:

Co-operative	1,005
Community	
Lottery	10,000
South Wales	
Police	5,414
Waterloo	
Foundation	4,580
MADL	3,000
HAU	3,000
Albert Hunt	2,000

Coop - Support programme which allows families to get out, have fun, connect with one another, and try things that may not be possible outside of our supportive setting.

Lottery - Development of Family Support Helpline and supporting technology, to allow for more effective management of calls and support services, management of family/individual needs. Safeguarding support through technology and effective tracking of incoming calls.

South Wales Police - 3 year programme of intervention using the Neurobears support programme for 8 to 14 year olds. Due to end March 2025.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2023

Waterloo Foundation - Development of the Time For Me project, that focuses on support for the parents, given them that much needed respite and the opportunity to spend time with other adult/parent carers. Focusing on their own needs and their mental health & wellbeing through a range of craft, creative activities, experiences and social events.

MADL - Neurodiverse Community Activity & Experience event to celebrate the Kings Coronation, bringing together members of the Neurodiverse community, breaking down barriers that increase feelings of isolation, loneliness and exclusion for the whole family unit.

HAU - Pilot programme offering an offer innovative and preventive support to children and young people themselves, focusing on early intervention and a positive attempt to give them skills to understand themselves more and hopefully reduce the additional mental health challenges, neurodivergent young people experience.

Albert Hunt - continuation of key services including Family Activity/Experience Programme.

11 Analysis of net assets between funds

	Unrestricted funds General £	Restricted Funds £	Total Funds £
Current assets	6,637	63,988	70,625
Current Liabilities	(734)	-	(734)
Total Net Assets	5,903	63,988	69,891



Section A

Independent Examiner's Report

Report to the trustees	A P Cymru – Creating Opportunities & Celebrating Difference Ltd (Known as A P Cymru)		
On accounts for the year ended	30 March 2023	Charity no (if any)	1148010
	Set out on pages 1-2 <small>(remember to include the page numbers of additional sheets)</small>		

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended **30 March 2023**.

Responsibilities and basis of report

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

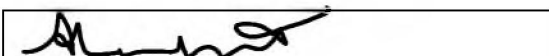
[The charity's gross income exceeded £250,000 and I am qualified to undertake the examination by being a qualified member of [insert name of applicable listed body]]. *Delete [] if not applicable.*

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

** Please delete the words in the brackets if they do not apply.*

Signed:  Date: 22/03/2024

Name: Annabel Lambert

Relevant professional qualification(s) or body: FCCA

(if any):

Address:

Section B Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

AP Cymru

England & Wales - Charity number 1148010

Accounts

Company registration number 7976080

Charity registration number 1148010

AP Cymru

(A company limited by share capital)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Contents	Page No
Reference and Administrative Details	3
Trustees' Report	4 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 16

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Reference and Administrative Details

Trustees	Rebecca Louise Lewis Chapman Ashlie Lewis Laura Wiltshire
Principal Office	The Round House Unit 11 Glan Y Llyn Industrial Estate Taffs Well CF15 7JD
Registered Office	The Round House Unit 11 Glan Y Llyn Industrial Estate Taffs Well CF15 7JD

Company Registration Number 7976080

Charity Registration Number 1148010

Bankers Charities Aid Foundation Bank
25 Kings Hill Avenue
Kingshill
West Malling
Kent
ME19 4JQ

Independent Examiner Llewellyns Chartered Certified Chartered Accountants
1st Floor
Brook House
Brook Road
Whitchurch
Cardiff
CF14 1DU

Trustees' Report

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The daily management of the Charity is delegated to :
Karen Sullivan: Operations Manager

Structure, Governance and Management

Governing Document

The Charity was created by a Memorandum and Articles of Association, incorporated on 5th March 2012. Autism Puzzles name was amended to the working name of AP Cymru in 2021 and is thus referred to as this throughout this document.

Recruitment and Appointment of new trustees

Vacancies are filled by suitable individuals with the skills that are required. These individuals will be deemed to add value to the charity and will have an interest in health and social welfare matters, particularly those related to autism and the support that the families need. They must be approved by the existing trustees. The trustees will be actively seeking to add appropriate and suitably qualified persons to the trustee board over the coming months.

Induction and Training of new trustees

All new trustees are fully informed of the charity's aims and how it operates. They will be, on appointment provided with a copy of the governing document, most recent accounts and provided access to suitable Charity Commission publications relating to the role of a trustee.

Organisational Structure

The day-to-day work of the charity is managed by our Operations Manager Karen Sullivan. Decision making authority is delegated to her within certain limits. Anything outside of these limits is referred to the trustees, who also take the larger policy decisions. The trustees meet regularly with the Operations Manager, to monitor the charity's activities, discuss progress, set goals, assess outcomes, monitor finance, and discuss any other matters. The chair of the trustees is available to the Manager for discussion by phone, email or face to face discussions between trustee meetings as needed.

Wider Network

AP Cymru is now firmly established as a service provider within the South Wales area and further afield. We run monthly clinics and referrals are received from health authority consultant paediatricians, the Child and Adolescent Mental Health Service (CAMHS), local education authority caseworkers, social services and Smooth Starts Plus.

Related Parties

AP Cymru is now recognised as a service provider within the sector alongside other local and national autism related service providers.

Risk Management

Autism Puzzles has a written procedure for the management of risk.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Where appropriate all of the services provided by AP Cymru are underpinned by risk assessments and action taken to ensure that all operating risks are of an acceptable and manageable level. Risk Assessments are monitored and reviewed regularly by the Operations Manager on behalf of the Trustees.

Public Benefit

The Charity acknowledges the requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved these are contained within this report. The trustees can confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

Objectives and Activities

The objectives of the Charity, as laid out in the governing document, are:

(a) The relief of need of parents and carers through the provision of support during and following a diagnosis of Autistic Spectrum Disorder and related conditions.
and

(b) To promote and protect good health by raising awareness of Autistic Spectrum Disorder and related conditions and to share information about them.

The trustees, staff and volunteers at AP Cymru aim to inform, educate, and support parents and the wider family throughout the very difficult and stressful time of diagnosis. AP Cymru also facilitates and provides post diagnosis support to families in ways generally not provided by statutory agencies.

This is done through various activities:

(a) Autism Awareness Workshops are run to educate the families about the condition and how they can live with it on a day-to-day basis.

(b) Peer Support Coffee Mornings enable families, in an informal setting, to discuss their experiences together and to learn from and support each other.

(c) Outreach support is provided to families by a member of the AP Cymru team. Support is focused and allows families the space to share the difficulties they are experiencing and receive helpful advice on coping strategies and techniques. Space is also allowed for parents to share their concerns, worries and fears and for the appropriate support to be offered.

d) Engagement and awareness sessions in schools, educational settings, corporations and other not for profit organisations to help expand the understanding and knowledge of Autism and to encourage employers to reach out to Autism Puzzles to gain an understanding of how to improve their customer service.

(e) Family Inclusive Events regularly take place at Jump or other Entertainment centres on monthly basis, allowing the children to explore and play safely together and for the families to chat about their experiences and receive peer group support.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

(f) The Book and DVD Library helps families to develop their understanding of Autism and related conditions. Whilst the Sensory Lending Service allows parents to borrow items that may help to improve the everyday quality of life for their child.

(g) Various events, workshops and meetings with guest speakers are arranged, again to assist in gathering knowledge and sharing experiences.

(h) Therapist Drop-in Clinics enable more practical one-to-one support for families.

(i) Fundraising events enable the children to have fun together and families to share together while raising funds for the Charity to continue its work.

(j) Signposting is available, providing families with information about other agencies and the services on offer.

(k) AP Cymru employs several staff and volunteers with autism. Their input helps to ensure that the work undertaken by the charity remains focused on the needs of those it intended to benefit.

Achievement and Performance

Review of the year

With the COVID 19 pandemic hitting and remaining prevalent through the financial year, we have had to adopt and alter the way in which we operate to ensure we continue to provide the families we service with our objectives and activities set out above.

Providing the necessary outreach and support to our families has remained our focal point for this year more so than ever in the extreme environmental conditions we have been faced with, in particular the extensive periods of lockdown. Zoom has become a new way of working within our charity, particularly ensuring there is continuity with our outreach 1:1 support as well as continuing to deliver to our families our Easter and Summer programmes from the safety of everyone's homes. Our Summer Programme continues to be mainly funded through grants and large fundraising opportunities and grows year on year

Driving income through large fundraising bids and developing this area further has been a focus and a challenge given the circumstances. Difficulties within the team due to COVID has meant a shift in duties to support in this area. We have remains focused in our bid to increase the ratio of large bids to continue to grow the charity and in turn support our families.

We have continued over the past year provided help and support to a significant number of families. We are working with approximately 225 families at any one time. Our strategy this year has been looking at ways to streamline our processes when welcoming new families on board to ensure we are able to continue to deliver exceptional service to all. We have focused heavily on the AP Cymru family within and the roles and responsibilities our volunteers undertake to ensure that we are able to deliver. Building the AP Cymru community remains a focus and strategy over the next year to ensure all internal roles and responsibilities are covered and we can deliver in all areas.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Continuing to maintain the trustee board is a huge focus, continuity and the correct experience is vital to support the charity and the needs it has. With 3 trustees on board of varying expertise this is proving valuable in ensuring the fundamentals are in existence in the charity day to day running and the support network is strong. We are looking to grow the trustee board over the next year with specific individuals that can assist in growing the charity further.

Previously we have identified the need to cover all ages within our activity programmes and outreach support. Our Chameleon project launch has had a positive reaction to our older family members and has been supported and driven by current family members. This remains a huge focus moving forward and is an incredibly exciting project for AP Cymru.

Training and Development has always been at the forefront of our charity, this remains a large part of our focus and strategy over the next 1-2 years. We have had a successful launch with a renowned holiday park and envisage that this will continue and grow as we come out of the pandemic and are able to conduct face to face training. Selling our Training & Development programme to companies is another way to continue to fund our small charity over the forthcoming years.

Future developments and activities

- Having now been in our offices for 2 years, we will look at our internal space and how we can best use this moving forward in particular our ground floor unit.

- We will continue to develop our partnerships with our professional colleagues in the health and education sectors.

- We will continue to recruit the correct team within the charity to help drive all areas at the desired levels, financial, people, and our customers, our families.

- We are continuing to both seek larger funding bids and opportunities to train our own programme into large corporations in to drive the charity to the next level and enable us to drive future projects focusing on specific age groups within our families.

This year has been a difficult one given the environmental factors we have faced with COVID 19 as trustees we are proud of the continued hard work, Karen, Donna, and their teams continue to do to not only maintain the charity but to drive it further forward. The fundamentals have been embedded, new effective ways of working established which will hopefully have set us up for another successful year and some key charity objectives being further developed and achieved.

Financial Review

Reserves Policy

As per the previous year we are continuing to develop our financial systems and reporting. Our financial reserves are reviewed monthly and the level of cash reserves reviewed to ensure any long-term liabilities are covered as the charity continues to grow.

In the coming year and beyond AP Cymru will continue to shape service provision according to need and within its charitable objectives. Autism Puzzles is on a firm footing and well positioned to develop the range of its service provision further through a 3-year strategic review.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

ON BEHALF OF THE BOARD:

Laura Wiltshire

Date:

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Independent Examiner's Report to the Trustees of Autism Puzzles Ltd

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

.....

Llewellyns
Chartered Certified Accountants
1st Floor, Brook House, Brook Road
Whitchurch, Cardiff
CF14 1DU

Date..... 18/02/2023

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Statement of Financial Activities for the Year Ended 31 March 2022
(Including Income and Expenditure Account And Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds	Restricted Funds	Total 2022 £	Total 2021 £
Income and Endowments from:					
Donations and legacies	3	56,493	-	-	231,062
Other trading activities	4	-	-	-	-
Total Income		-	-	-	231,062
Expenditure on:					
Charitable Activities	5	(121,864)	-	-	(108,221)
Governance Costs		(3,094)	-	-	(480)
Total Expenditure		(124,958)	-	-	(108,701)
Net (expenditure) / income		(68,465)	-	-	122,361
Net movement in funds		-	-	-	122,361
Reconciliation of funds					
Total funds brought forward		164,516	-	-	42,155
Total fund carried forward	11	96,051	-	-	164,516

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 11.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Balance sheet as at 31 March 2022

	Note	2022 £	2021 £
Current Assets			
Cash at bank and in hand		97,023	164,996
Creditors: Amounts due within one year	9	(972)	(480)
Net Assets		<u>96,051</u>	<u>164,516</u>
Funds of the charity			
Unrestricted income funds			
Unrestricted funds		32,063	100,528
Restricted Funds		63,988	63,988
Total funds		<u>96,051</u>	<u>164,516</u>

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages x to x were approved by the trustees, and authorised for issue on 30th December 2021 and signed on their behalf by:

.....

Laura Wiltshire
Trustee

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Notes to the Financial Statements for the Year Ended 31st March 2022

1 Charity status

The charity is limited by share capital

The address of its registered office is:

The Round House
Unit 11 Glan Y Llyn Industrial Estate
Taffs Well
CF15 7JD

The principal place of business is:

The Round House
Unit 11 Glan Y Llyn Industrial Estate
Taffs Well
CF15 7JD

These financial statements were authorised for issue by the trustees on

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

Autism Puzzles Ltd meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks(see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2022 £	Total 2021 £
Donations and legacies:				
Donations from individuals	38,763	-	38,763	26,545
Grants including capital grants				
Government grants	-	-	-	47,930
Other grants	17,731	-	17,731	156,587
	<u>56,494</u>	<u>-</u>	<u>56,494</u>	<u>231,062</u>

4 Income from other trading activities

	Unrestricted Funds £	Total 2022 £	Total 2021 £
Trading Income:			
Sales of goods and services	-	-	-
	<u>-</u>	<u>-</u>	<u>-</u>

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

5 Expenditure on charitable activities

	Unrestricted Funds	Total 2022	Total 2021
	£	£	£
Employment costs	75,788	75,788	81,561
Establishment costs	12,972	12,972	5,110
Repairs and maintenance	87	87	1,086
Office expenses	4,918	4,918	3,183
Printing, postage and stationery	1,978	1,978	2,239
Subscriptions and donations	1,744	1,744	1,266
Sundry and other costs	676	676	303
Travel and subsistence	-	-	56
Advertising and promotion	180	180	180
Events	23,521	23,521	13,237
	121,864	121,864	108,221

6 Analysis of governance and support costs

Governance costs

	Unrestricted Funds	Total 2022	Total 2021
	£	£	£
Independent Examiners Remuneration	492	492	480
Legal Fees	2,602	2,602	7,143
	3,094	3,094	7,581

7 Trustees remuneration and expenses

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

8 Taxation

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

9 Creditors: amounts falling due within one year

	2022	2021
	£	£
Accruals	972	480
	972	480

AP Cymru
Charity No. 1148010
Annual Report
For the year ended 31 March 2022

10 Funds

	Balance at 1 April 2021	Incoming resources	Resources expended	Balance at 31 March 2022
	£	£	£	£
Unrestricted Funds				
General	100,528	-	-	-
Restricted Funds				
Track 2000	34,560	-	-	-
Co-operative	10,000	-	-	-
Comic Relief	9,428	-	-	-
IOF	-	-	-	-
	164,516	-	-	-

IOF - The grant relates to consultancy work and a full financial health check

Comic Relief – This grant is for a chameleon project regarding Female support group education and activities

Track 2000 - This grant is for a two-year project, salaries and support for training role.

Co-op – The grants received are both are to support our overall well-being and education programme.

11 Analysis of net assets between funds

	Unrestricted funds General	Restricted Funds	Total Funds
	£	£	£
Current assets	33,025	63,988	97,013
Current Liabilities	(962)	-	(962)
Total Net Assets	32,063	63,988	96,051

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

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All new trustees are fully informed of the charity's aims and how it operates. They will be, on appointment provided with a copy of the governing document, most recent accounts and provided access to suitable Charity Commission publications relating to the role of a trustee.

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Assessments are monitored and reviewed regularly by the Operations Manager on behalf of the Trustees.

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The trustees, staff and volunteers at AP Cymru aim to inform, educate, and support parents and the wider family throughout the very difficult and stressful time of diagnosis. AP Cymru also facilitates and provides post diagnosis support to families in ways generally not provided by statutory agencies.

This is done through various activities:

(a) Autism Awareness Workshops are run to educate the families about the condition and how they can live with it on a day-to-day basis.

(b) Peer Support Coffee Mornings enable families, in an informal setting, to discuss their experiences together and to learn from and support each other.

(c) Outreach support is provided to families by a member of the AP Cymru team. Support is focused and allows families the space to share the difficulties they are experiencing and receive helpful advice on coping strategies and techniques. Space is also allowed for parents to share their concerns, worries and fears and for the appropriate support to be offered.

d) Engagement and awareness sessions in schools, educational settings, corporations and other not for profit organisations to help expand the understanding and knowledge of Autism and to encourage employers to reach out to Autism Puzzles to gain an understanding of how to improve their customer service.

(e) Family Inclusive Events regularly take place at Jump or other Entertainment centres on monthly basis, allowing the children to explore and play safely together and for the families to chat about their experiences and receive peer group support.

(f) The Book and DVD Library helps families to develop their understanding of Autism and related conditions. Whilst the Sensory Lending Service allows parents to borrow items that may help to improve the everyday quality of life for their child.

(g) Various events, workshops and meetings with guest speakers are arranged, again to assist in gathering knowledge and sharing experiences.

(h) Therapist Drop-in Clinics enable more practical one-to-one support for families.

(i) Fundraising events enable the children to have fun together and families to share together while raising funds for the Charity to continue its work.

(j) Signposting is available, providing families with information about other agencies and the services on offer.

(k) AP Cymru employs several staff and volunteers with autism. Their input helps to ensure that the work undertaken by the charity remains focused on the needs of those it intended to benefit.

Achievement and Performance

Review of the year

2021/22 continued in a similar format as the previous year with the COVID 19 pandemic restrictions still in situ for a period of time through the financial year, we have continued to operate the charity in a safe manner, and continued using the ways of working that seemed successful through the prior financial year to ensure we continue to provide the families we service with our objectives and activities set out above.

Continued provision of the necessary outreach and support to our families has remained our focal point for this year more so than ever in the extreme environmental conditions we have been faced with. Zoom has continued to be utilised for families that this has been deemed a successful communication tool however we have welcomed back families into the charity for face to face 1:1's, development and training sessions and have also been able to deliver to our families our Easter and Summer programmes at some local destinations. Our Summer Programme continues to be mainly funded through grants and large fundraising opportunities and grows year on year.

A large part of our years has been spent focusing on the internal team and structure we had in place. Growing the team through Fundraisers, Grant support as well as administrative duties has been key for the founder to begin to take a bird's eye approach of the day-to-day activities and running of the charity enabling her to focus on a broader strategy for the charity for the future. Diversification into training and developing training packages for large corporations and public sector businesses has become a focal point for the charity and will be a development point for years to come.

Driving income through large fundraising bids and continuing to develop this area has been a continued focus and still a challenge given the impact of COVID and now the start of a cost-of-living crisis. Difficulties within the team remained for a proportion of the year due to COVID and has meant a continued shift in duties to support in this area. We have remains focused in our bid to increase the ratio of large bids to continue to grow the charity and in turn support our families.

Working with our families and continuing to support in all ways possible has remained a focal point of the charity throughout the year. We have spent a considerable amount of time and resources in streamlining our processes when welcoming new families on board to ensure we are able to continue to deliver exceptional service to all. Continuing to build the AP Cymru community remains a focus and strategy over the next year to ensure all internal roles and responsibilities are covered and we can deliver in all areas.

Stability in our trustee board has been key over the past 12 -18 months and has assisted in ensuring decisions are able to be made quickly and efficiently but effectively. With the trustee board having a

common goal and clear focus this has supported the AP team well in being able to develop and grown the community further. With 3 trustees on board of varying expertise this is proving valuable in ensuring the fundamentals are in existence in the charity day to day running and the support network is strong. A clear focus for the forthcoming year will be to grow the trustee board with individuals hand-picked with clear skills that can assist in growing the charity further.

As noted above Training and remains a large part of our focus and strategy over the next 1-2 years. Developing on the success from the holiday park have seen some clear successes with selling our training both face to face and via online zoom sessions. Selling our Training & Development programme to companies is another way to continue to fund our small charity over the forthcoming years.

Future developments and activities

- We will continue to recruit the correct team within the charity to help drive all areas at the desired levels, financial, people, and our customers, our families

- We will continue to develop our partnerships with our professional colleagues in the health and education sectors.

- We are continuing to both seek larger funding bids and opportunities to train our own programme into large corporations in to drive the charity to the next level and enable us to drive future projects focusing on specific age groups within our families.

Coming out of a pandemic and now into a cost-of-living crisis remains difficult for trading and imparticular a struggle in obtaining large funding bids but we continue to remain focused in doing so to support the charity and drive it further. As we every year the team's reliability, focus and determination remain faultless, and they continue to work at an impeccable standard to continue being the best at what they do. Streamlining processes and setting clear, transparent goals for the team has been key to develop the charity further and to set us up for another successful year.

Financial Review

Reserves Policy

As per the previous year we are continuing to develop our financial systems and reporting. Our financial reserves are reviewed monthly and the level of cash reserves reviewed to ensure any long-term liabilities are covered as the charity continues to grow.

In the coming year and beyond AP Cymru will continue to shape service provision according to need and within its charitable objectives. Autism Puzzles is on a firm footing and well positioned to develop the range of its service provision further through a 3-year strategic review.

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

ON BEHALF OF THE BOARD:

Laura Wiltshire

Date: 31st January 2023



Section A

Independent Examiner's Report

**Report to the trustees/
members of**

Charity Name
Autism Puzzles Limited

**On accounts for the year
ended**

31 March 2022

**Charity no
(if any)**

1148010

Set out on pages

1-2

(remember to include the page numbers of additional sheets)

I report to the trustees on my examination of the accounts of the above charity ("the Trust") for the year ended 31/03/2022.

**Responsibilities and
basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

**Independent
examiner's statement**

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination (other than that disclosed below *) which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.

* Please delete the words in the brackets if they do not apply.

Signed: HUW LLEWELLYN

Date: 28/02/2023

Name: HUW LLEWELLYN

**Relevant professional
qualification(s) or body
(if any):**

ACCA

Address: Llewellyns Chartered Certified Accountants

Section B

Disclosure

Only complete if the examiner needs to highlight material matters of concern (see CC32, Independent examination of charity accounts: directions and guidance for examiners).

Give here brief details of any items that the examiner wishes to disclose.

AP Cymru

England & Wales - Charity number 1148010

Accounts

Company registration number 7976080
Charity registration number 1148010

AP CYMRU Ltd
(A company limited by share capital)
Annual Report and Financial Statements
for the Year Ended 31 March 2021

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Contents	Page No
Reference and Administrative Details	3
Trustees' Report	4 to 8
Independent Examiner's Report	9
Statement of Financial Activities	10
Balance Sheet	11
Notes to the Financial Statements	12 to 16

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Reference and Administrative Details

Trustees Laura Wiltshire
Ashlie Lewis
Rebecca Lewis
Chapman

Principal Office The Round House
Unit 11 Glan Y Llyn Industrial Estate
Taffs Well
CF15 7JD

Registered Office The Round House
Unit 11 Glan Y Llyn Industrial Estate
Taffs Well
CF15 7JD

Company Registration Number 7976080

Charity Registration Number 1148010

Bankers Charities Aid Foundation Bank
25 Kings Hill Avenue
Kingshill
West Malling
Kent
ME19 4JQ

Independent Examiner Llewellyns Chartered Certified Chartered Accountants
1st Floor
Brook House
Brook Road
Whitchurch
Cardiff
CF14 1DU

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Trustees' Report

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31st March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

The daily management of the Charity is delegated to :

Karen Sullivan: Operations Manager

Structure, Governance and Management

Governing Document

The Charity was created by a Memorandum and Articles of Association, incorporated on 5th March 2012. Autism Puzzles name was amended to the working name of AP Cymru in 2021 and is thus referred to as this throughout this document.

Recruitment and Appointment of new trustees

Vacancies are filled by suitable individuals with the skills that are required. These individuals will be deemed to add value to the charity and will have an interest in health and social welfare matters, particularly those related to autism and the support that the families need. They must be approved by the existing trustees. The trustees will be actively seeking to add appropriate and suitably qualified persons to the trustee board over the coming months.

Induction and Training of new trustees

All new trustees are fully informed of the charity's aims and how it operates. They will be, on appointment provided with a copy of the governing document, most recent accounts and provided access to suitable Charity Commission publications relating to the role of a trustee.

Organisational Structure

The day-to-day work of the charity is managed by our Operations Manager Karen Sullivan. Decision making authority is delegated to her within certain limits. Anything outside of these limits is referred to the trustees, who also take the larger policy decisions. The trustees meet regularly with the Operations Manager, to monitor the charity's activities, discuss progress, set goals, assess outcomes, monitor finance, and discuss any other matters. The chair of the trustees is available to the Manager for discussion by phone, email or face to face discussions between trustee meetings as needed.

Wider Network

AP Cymru is now firmly established as a service provider within the South Wales area and further afield. We run monthly clinics and referrals are received from health authority consultant paediatricians, the Child and Adolescent Mental Health Service (CAMHS), local education authority caseworkers, social services and Smooth Starts Plus.

Related Parties

AP Cymru is now recognised as a service provider within the sector alongside other local and national autism related service providers.

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Risk Management

AP Cymru has a written procedure for the management of risk.

Where appropriate all of the services provided by AP Cymru are underpinned by risk assessments and action taken to ensure that all operating risks are of an acceptable and manageable level. Risk Assessments are monitored and reviewed regularly by the Operations Manager on behalf of the Trustees.

Public Benefit

The Charity acknowledges the requirement to demonstrate clearly that it must have charitable purposes or 'aims' that are for the public benefit. Details of how the Charity has achieved these are contained within this report. The trustees can confirm that they have paid due regard to the Charity Commission guidance on public benefit before deciding what activities the Charity should undertake.

Objectives and Activities

The objectives of the Charity, as laid out in the governing document, are:

(a) The relief of need of parents and carers through the provision of support during and following a diagnosis of Autistic Spectrum Disorder and related conditions.
and

(b) To promote and protect good health by raising awareness of Autistic Spectrum Disorder and related conditions and to share information about them.

The trustees, staff and volunteers at AP Cymru aim to inform, educate, and support parents and the wider family throughout the very difficult and stressful time of diagnosis. AP Cymru also facilitates and provides post diagnosis support to families in ways generally not provided by statutory agencies.

This is done through various activities:

(a) Autism Awareness Workshops are run to educate the families about the condition and how they can live with it on a day-to-day basis.

(b) Peer Support Coffee Mornings enable families, in an informal setting, to discuss their experiences together and to learn from and support each other.

(c) Outreach support is provided to families by a member of the AP Cymru team. Support is focused and allows families the space to share the difficulties they are experiencing and receive helpful advice on coping strategies and techniques. Space is also allowed for parents to share their concerns, worries and fears and for the appropriate support to be offered.

d) Engagement and awareness sessions in schools, educational settings, corporations and other not for profit organisations to help expand the understanding and knowledge of Autism and to encourage employers to reach out to AP Cymru to gain an understanding of how to improve their customer service.

(e) Family Inclusive Events regularly take place at Jump or other Entertainment centres on monthly basis, allowing the children to explore and play safely together and for the families to chat about their experiences and receive peer group support.

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

(f) The Book and DVD Library helps families to develop their understanding of Autism and related conditions. Whilst the Sensory Lending Service allows parents to borrow items that may help to improve the everyday quality of life for their child.

(g) Various events, workshops and meetings with guest speakers are arranged, again to assist in gathering knowledge and sharing experiences.

(h) Therapist Drop-in Clinics enable more practical one-to-one support for families.

(i) Fundraising events enable the children to have fun together and families to share together while raising funds for the Charity to continue its work.

(j) Signposting is available, providing families with information about other agencies and the services on offer.

(k) AP Cymru employs several staff and volunteers with autism. Their input helps to ensure that the work undertaken by the charity remains focused on the needs of those it intended to benefit.

Achievement and Performance

Review of the year

With the COVID 19 pandemic hitting and remaining prevalent through the financial year, we have had to adopt and alter the way in which we operate to ensure we continue to provide the families we service with our objectives and activities set out above.

Providing the necessary outreach and support to our families has remained our focal point for this year more so than ever in the extreme environmental conditions we have been faced with, in particular the extensive periods of lockdown. Zoom has become a new way of working within our charity, particularly ensuring there is continuity with our outreach 1:1 support as well as continuing to deliver to our families our Easter and Summer programmes from the safety of everyone's homes. Our Summer Programme continues to be mainly funded through grants and large fundraising opportunities and grows year on year

Driving income through large fundraising bids and developing this area further has been a focus and a challenge given the circumstances. Difficulties within the team due to COVID has meant a shift in duties to support in this area. We have remained focused in our bid to increase the ratio of large bids to continue to grow the charity and in turn support our families.

We have continued over the past year provided help and support to a significant number of families. We are working with approximately 225 families at any one time. Our strategy this year has been looking at ways to streamline our processes when welcoming new families on board to ensure we are able to continue to deliver exceptional service to all. We have focused heavily on the AP Cymru family within and the roles and responsibilities our volunteers undertake to ensure that we are able to deliver. Building the AP Cymru community remains a focus and strategy over the next year to ensure all internal roles and responsibilities are covered and we can deliver in all areas.

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Continuing to maintain the trustee board is a huge focus, continuity and the correct experience is vital to support the charity and the needs it has. With 3 trustees on board of varying expertise this is proving valuable in ensuring the fundamentals are in existence in the charity day to day running and the support network is strong. We are looking to grow the trustee board over the next year with specific individuals that can assist in growing the charity further.

Previously we have identified the need to cover all ages within our activity programmes and outreach support. Our Empowering Youth project launch has had a positive reaction to our older family members and has been supported and driven by current family members. This remains a huge focus moving forward and is an incredibly exciting project for AP Cymru.

Training and Development has always been at the forefront of our charity, this remains a large part of our focus and strategy over the next 1-2 years. We have had a successful launch with a renowned holiday park and envisage that this will continue and grow as we come out of the pandemic and are able to conduct face to face training. Selling our Training & Development programme to companies is another way to continue to fund our small charity over the forthcoming years.

Future developments and activities

- Having now been in our offices for 2 years, we will look at our internal space and how we can best use this moving forward in particular our ground floor unit.
- We will continue to develop our partnerships with our professional colleagues in the health and education sectors.
- We will continue to recruit the correct team within the charity to help drive all areas at the desired levels, financial, people, and our customers, our families.
- We are continuing to both seek larger funding bids and opportunities to train our own programme into large corporations in to drive the charity to the next level and enable us to drive future projects focusing on specific age groups within our families.

This year has been a difficult one given the environmental factors we have faced with COVID 19 as trustees we are proud of the continued hard work, Karen, Donna, and their teams continue to do to not only maintain the charity but to drive it further forward. The fundamentals have been embedded, new effective ways of working established which will hopefully have set us up for another successful year and some key charity objectives being further developed and achieved.

Financial Review

Reserves Policy

As per the previous year we are continuing to develop our financial systems and reporting. Our financial reserves are reviewed monthly and the level of cash reserves reviewed to ensure any long-term liabilities are covered as the charity continues to grow. Our reserves currently sits at £60,000 a six month provision.

In the coming year and beyond AP Cymru will continue to shape service provision according to need and within its charitable objectives. AP Cymru is on a firm footing and well positioned to develop the range of its service provision further through a 3-year strategic review.

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Small company provisions

This report has been prepared in accordance with the small companies' regime under the Companies Act 2006.

ON BEHALF OF THE BOARD:

L. Wiltshire

Laura Wiltshire

Date: 30th December 2021

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Independent Examiner's Report to the Trustees of AP CYMRU Ltd

Respective responsibilities of trustees and examiner

The charity's trustees (who are also the directors for the purposes of company law) are responsible for the preparation of the accounts. The charity's trustees consider that an audit is not required for this year (under Section 144(2) of the Charities Act 2011 (the 2011 Act)) and that an independent examination is required. Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

Examine the accounts under Section 145 of the 2011 Act to follow the procedures laid down in the General Directions given by the Charity Commission (under Section 145(5)(b) of the 2011 Act); and to state whether particular matters have come to my attention.

Basis of the independent examiner's report

My examination was carried out in accordance with the General Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the accounts presented with those records. It also includes consideration of any unusual items or disclosures in the accounts and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit, and consequently no opinion is given as to whether the accounts present a 'true and fair view' and the report is limited to those matters set out in the statements below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- (1) which gives me reasonable cause to believe that, in any material respect, the requirements to keep accounting records in accordance with Section 386 and 387 of the Companies Act 2006; and to prepare accounts which accord with the accounting records, comply with the accounting requirements of Sections 394 and 395 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice: Accounting and Reporting by Charities have not been met; or
- (2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.


.....

Llewellyns
Chartered Certified Accountants
1st Floor, Brook House, Brook Road
Whitchurch, Cardiff
CF14 1DU

Date 30/12/2021

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account And Statement of Total Recognised Gains and Losses)

	Note	Unrestricted Funds	Restricted Funds	Total 2021 £	Total 2020 £
Income and Endowments from:					
Donations and legacies	3	167,074	63,988	231,062	107,112
Other trading activities	4	-	-	-	5,459
Total Income		<u>167,074</u>	<u>63,988</u>	<u>231,062</u>	<u>112,571</u>
Expenditure on:					
Charitable Activities	5	(108,221)	-	(108,221)	(75,145)
Governance Costs		(480)	-	(480)	(480)
Total Expenditure		<u>(108,701)</u>	<u>-</u>	<u>(108,701)</u>	<u>(75,895)</u>
Net (expenditure) / income		<u>58,373</u>	<u>63,988</u>	<u>122,361</u>	<u>36,676</u>
Net movement in funds		58,373	63,988	122,361	36,676
Reconciliation of funds					
Total funds brought forward		42,155	-	42,155	5,479
Total fund carried forward	11	<u>100,528</u>	<u>63,988</u>	<u>164,516</u>	<u>42,155</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 11.

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Balance sheet as at 31 March 2021

	Note	2021 £	2020 £
Current Assets			
Cash at bank and in hand		164,996	42,635
Creditors: Amounts due within one year	9	(480)	(480)
Net Assets		164,516	(5,479)
Funds of the charity			
Unrestricted income funds			
Unrestricted funds		100,528	42,155
Restricted Funds		63,988	-
Total funds		164,516	42,155

For the financial 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 charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The financial statements on pages x to x were approved by the trustees, and authorised for issue on 30th December 2021 and signed on their behalf by:

L. Wiltshire

.....
 Laura Wiltshire
 Trustee

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Notes to the Financial Statements for the Year Ended 31st March 2021

1 Charity status

The charity is limited by share capital

The address of its registered office is:

The Round House

Unit 11 Glan Y Llyn Industrial Estate

Taffs Well

CF15 7JD

The principal place of business is:

The Round House

Unit 11 Glan Y Llyn Industrial Estate

Taffs Well

CF15 7JD

These financial statements were authorised for issue by the trustees on 30/12/2021

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Foreign exchange

Transactions in foreign currencies are recorded at the rate of exchange at the date of the transaction. Monetary assets and liabilities denominated in foreign currencies at the balance sheet date are reported at the rates of exchange prevailing at that date.

The results of overseas operations are translated at the average rates of exchange during the period and their balance sheets at the rates ruling at the balance sheet date. Exchange differences arising on translation of the opening net assets and results of overseas operations are reported in other comprehensive income and accumulated in equity (attributed to non-controlling interests as appropriate).

Other exchange differences are recognised in the Statement of Financial Activities in the period in which they arise except for:

- 1) exchange differences on transactions entered into to hedge certain foreign currency risks(see above);
- 2) exchange differences arising on gains or losses on non-monetary items which are recognised in other comprehensive income; and
- 3) in the case of the consolidated financial statements, exchange differences on monetary items receivable from or payable to a foreign operation for which settlement is neither planned nor likely

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

to occur (therefore forming part of the net investment in the foreign operation), which are recognised in other comprehensive income and reported under equity.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees' discretion in furtherance of the objectives of the charity.

3 Income from donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	Total 2020 £
Donations and legacies:				
Donations from individuals	26,545	-	26,545	56,612
Grants including capital grants				
Government grants	47,930	-	47,930	34,500
Other grants	92,599	63,988	156,587	16,000
	<u>167,074</u>	<u>63,988</u>	<u>231,062</u>	<u>50,500</u>

4 Income from other trading activities

	Unrestricted Funds £	Total 2021 £	Total 2020 £
Trading Income:			
Sales of goods and services	-	-	5,459
	<u>-</u>	<u>-</u>	<u>5,459</u>

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

5 Expenditure on charitable activities

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
Employment costs	81,561	81,561	40,696
Establishment costs	5,110	5,110	13,747
Repairs and maintenance	1,086	1,086	-
Office expenses	3,183	3,183	3,239
Printing, postage and stationery	2,239	2,239	387
Subscriptions and donations	1,266	1,266	1,048
Sundry and other costs	303	303	1,335
Travel and subsistence	56	56	316
Advertising and promotion	180	180	670
Events	13,237	13,237	9,916
Hub / Library	-	-	4,063
	108,221	108,221	75,415

6 Analysis of governance and support costs

Governance costs

	Unrestricted Funds	Total 2021	Total 2020
	£	£	£
Independent Examiners Remuneration	480	480	480
Legal Fees -----			7,143
	480	480	7,581

7 Trustees remuneration and expenses

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

8 Taxation

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

9 Creditors: amounts falling due within one year

	2021	2020
	£	£
Accruals	480	438
	480	436

AP CYMRU Ltd
Charity No. 1148010
Annual Report
For the year ended 31 March 2021

10 Funds

	Balance at 1 April 2020	Incoming resources	Resources expended	Balance at 31 March 2021
	£	£	£	£
Unrestricted Funds				
General	42,155	167,074	(108,701)	100,528
Restricted Funds				
Track 2000	-	34,560	-	34,560
Co-operative	-	10,000	-	10,000
Comic Relief	-	9,428	-	9,428
IOF	-	-	-	10,000
	42,155	231,062	(108,701)	164,516

IOF - The grant relates to consultancy work and a full financial health check

Comic Relief – This grant is for a chameleon project regarding Female support group education and activities

Track 2000 - This grant is for a two-year project, salaries and support for training role.

Co-op – The grants received are both are to support our overall well-being and education programme.

11 Analysis of net assets between funds

	Unrestricted funds General	Restricted Funds	Total Funds
	£	£	£
Current assets	101,008	63,988	164,996
Current Liabilities	(480)	-	(480)
Total Net Assets	100,528	63,988	164,516