

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)**

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**FOR THE YEAR ENDED 30 MARCH 2025**

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## 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
Independent Examiner	Mr. J Burnett Hodge Bakshi, Chartered Accountants, Churchgate House, 3 Church Rd, Cardiff, CF14 2DX

### **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:**



<b>Full name</b>	<b>Robert Duncan Millatt Firth</b>
<b>Position</b>	<b>Chair of Trustees</b>
<b>Date</b>	<b>25 March 2026</b>





**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
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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 £
<b>INCOME</b>					
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
<b>Total income</b>		<b>129,561</b>	<b>123,623</b>	<b>253,184</b>	<b>152,690</b>
<b>EXPENDITURE</b>					
Charitable activities	5	114,945	110,245	225,190	164,465
Governance costs	6	2,500	-	2,500	2,000
<b>Total expenditure</b>		<b>117,445</b>	<b>110,245</b>	<b>227,690</b>	<b>166,465</b>
<b>Net Income / (expenditure)</b>		<b>12,116</b>	<b>13,378</b>	<b>25,494</b>	<b>(13,775)</b>
<b>Reconciliation of funds</b>					
Total funds brought forward 31 March 2024		53,848	2,269	56,117	69,892
Total funds carried forward 30 March 2025		<b>65,964</b>	<b>15,647</b>	<b>81,611</b>	<b>56,117</b>

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



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**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**  
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**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
	<b>110,002</b>	<b>-</b>	<b>110,002</b>	<b>93,325</b>

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>

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**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
<b>Total</b>	<b>1</b>	<b>1</b>

**EMPLOYMENT COSTS**

	2025 £	2024 £
Wages, salaries social security costs	61,334	68,340
	<b>61,334</b>	<b>68,340</b>

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

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**10 TANGIBLE FIXED ASSETS**

**Computer  
Equipment**  
£

**COST:**

At 31 March 2024	1,800
Additions	2,592
At 30 March 2025	4,392

**DEPRECIATION:**

At 31 March 2024	1,800
Charge for year	214
At 30 March 2025	2,014

**NET BOOK VALUE:**

At 30 March 2025	2,378
At 30 March 2024	-

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

2025  
£

2024  
£

Income receivable	11,427	-
Prepayments	614	-
Loan	1,900	1,900
	13,941	1,900

**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
	37,633	21,219

Deferred income

Balance brought forward

Income received in the year

Released to income

Balance carried forward

-  
19,900  
-

-  
-  
-

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.

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**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

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**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.