

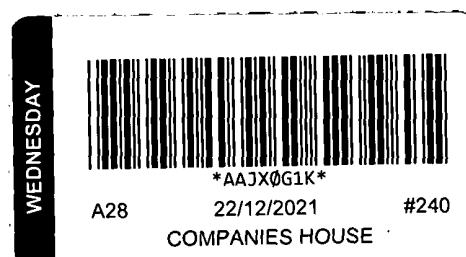
COMPANY REGISTRATION NUMBER: 03067995  
CHARITY REGISTRATION NUMBER: 1076847

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

**Company Limited by Guarantee**

**Unaudited Financial Statements**

**31 March 2021**



**CARSTON**

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

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

**Company Limited by Guarantee**

**Financial Statements**

**Year ended 31 March 2021**

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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

### **REFERENCE AND ADMINISTRATIVE DETAILS**

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

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

## **OBJECTIVES AND ACTIVITIES**

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

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

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

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

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

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

### **Support**

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

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

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

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

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

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

#### **Objectives and activities *(continued)***

##### **Information and Signposting**

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

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

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

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

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

##### **Representation**

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

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

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

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

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

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

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

## **ACHIEVEMENTS, PERFORMANCE AND FINANCIAL REVIEW**

The year commencing April 2020 has been like no other.

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

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

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

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

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

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

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

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

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

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

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

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

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

#### **Achievements and performance *(continued)***

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

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

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

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

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

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

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

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

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

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

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

#### **FINANCIAL REVIEW**

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

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

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

#### **Reserves Policy**

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

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

#### **Going Concern**

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

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

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

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

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



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

## **Company Limited by Guarantee**

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

**Year ended 31 March 2021**

#### **PLANS FOR FUTURE PERIODS**

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

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

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

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

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

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

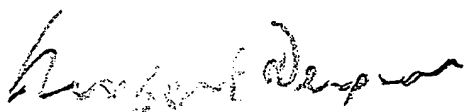
Trustees have recognised the urgent need to expand membership of the board to ensure future governance. Many current trustees have been active with the charity since its early years and we have lost several in recent years.

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

#### **Small company provisions**

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

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



.....(sign)  
Trustee

Norbert Flynn  
.....(print name)

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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

### **Responsibilities and basis of report**

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

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

### **Independent examiner's statement**

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

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

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

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



Farzana Ahmed ACCA  
Independent Examiner

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

Date: 22/12/2021

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

**Company Limited by Guarantee**

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

**Year ended 31 March 2021**

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

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

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

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

Company Limited by Guarantee

## Statement of Financial Position

31 March 2021

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

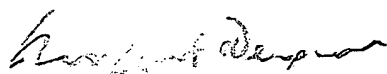
For the year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

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

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

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

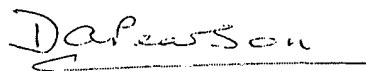


..... (sign)

Norbert Flynn

..... (print name)

Trustee



..... (sign)

Denise Pearson

..... (print name)

Trustee

Company Registration Number: 03067995

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

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

## **Company Limited by Guarantee**

### **Notes to the Financial Statements**

**Year ended 31 March 2021**

#### **1. General information**

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

#### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Companies Act 2006.

#### **3. Accounting policies**

##### **Basis of preparation**

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

##### **Going concern**

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

##### **Judgements and key sources of estimation uncertainty**

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

##### **Fund accounting**

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

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

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

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

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2021**

#### **3. Accounting policies** *(continued)*

##### **Incoming resources**

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

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

##### **Resources expended**

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

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

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

##### **Tangible assets**

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

##### **Depreciation**

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

Computer equipment	- 20% straight line
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# **Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)**

## **Company Limited by Guarantee**

### **Notes to the Financial Statements** *(continued)*

**Year ended 31 March 2021**

#### **3. Accounting policies** *(continued)*

##### **Financial instruments**

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

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

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

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

##### **Defined contribution plans**

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

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

#### **4. Limited by guarantee**

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

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

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
<b>Donations</b>			
Donations - other	—	—	—
<b>Grants</b>			
Cardiff CC Core Grant	27,023	—	27,023
Vale of Glam Council Core Grant	26,664	—	26,664
C3SC	2,900	—	2,900
Lloyds Bank	—	24,970	24,970
Consensus - Understanding Disability	—	—	—
GVS	—	15,142	15,142
Community Fund	—	5,324	5,324
	<u>56,587</u>	<u>45,436</u>	<u>102,023</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
<b>Donations</b>			
Donations - other	22	—	22
<b>Grants</b>			
Cardiff CC Core Grant	27,023	—	27,023
Vale of Glam Council Core Grant	26,664	—	26,664
C3SC	—	—	—
Lloyds Bank	—	25,010	25,010
Consensus - Understanding Disability	2,500	—	2,500
GVS	—	23,981	23,981
Community Fund	—	—	—
	<u>56,209</u>	<u>48,991</u>	<u>105,200</u>

### 6. Investment income

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

### 7. Other income

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



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

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2021**

### 8. Expenditure on charitable activities by fund type

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

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

### 9. Expenditure on charitable activities by activity type

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

### 10. Analysis of support costs

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

### 11. Net income

Net income is stated after charging/(crediting):

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

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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2021**

#### 12. Independent examination fees

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

#### 13. Staff costs

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

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

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

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

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

#### **Key Management Personnel**

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

#### 14. Trustee remuneration and expenses

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

No trustee claimed expenses during the year.

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

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 15. Tangible fixed assets

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

### 16. Debtors

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

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

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

### 18. Pensions and other post-retirement benefits

#### **Defined contribution plans**

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

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

## Company Limited by Guarantee

### Notes to the Financial Statements *(continued)*

**Year ended 31 March 2021**

#### 19. Analysis of charitable funds

##### Unrestricted funds

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

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

##### Restricted funds

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

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

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

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

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

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

Company Limited by Guarantee

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

### 20. Analysis of net assets between funds

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

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

### 21. Related parties

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

### 22. Post balance sheet events

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

There are no further subsequent events requiring disclosure.