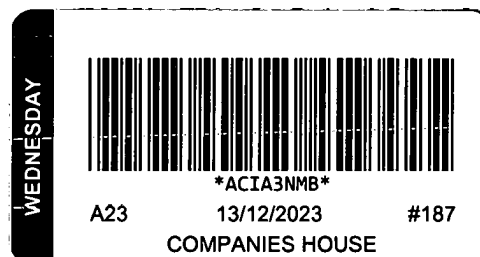


COMPANY REGISTRATION NUMBER: 03067995
CHARITY REGISTRATION NUMBER: 1076847

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

**Company Limited by Guarantee
Unaudited Financial Statements
31 March 2023**



CARSTON

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

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

Company Limited by Guarantee

Financial Statements

Year ended 31 March 2023

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Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

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

Year ended 31 March 2023

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

REFERENCE AND ADMINISTRATIVE DETAILS

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

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

Year ended 31 March 2023

OBJECTIVES AND ACTIVITIES

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

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

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

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

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

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

Support

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

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

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

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

Information and Signposting

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

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

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

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

Year ended 31 March 2023

Representation

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

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

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

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

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

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

ACHIEVEMENTS AND PERFORMANCE

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

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

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

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

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

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

Year ended 31 March 2023

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

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

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

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

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

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

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

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

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

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

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

Year ended 31 March 2023

FINANCIAL REVIEW

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

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

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

Reserves Policy

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

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

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

Going Concern

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

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

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

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

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

PLANS FOR FUTURE PERIODS

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

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

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

Year ended 31 March 2023

STRUCTURE, GOVERNANCE AND MANAGEMENT

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

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

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


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

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

Small company provisions

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

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


.....(sign)
Trustee

NICHOLAS DAVIES
.....(print name)

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

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

Year ended 31 March 2023

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

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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

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



Farzana Ahmed ACCA
Independent Examiner

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

Date: 7 December 2023

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2023

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

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

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Statement of Financial Position

31 March 2023

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

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

Directors' responsibilities:

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

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

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

Nicholas P. Davies (sign)

Non-Lark Flynn (sign)

NICHOLAS DAVIES (print name)
Trustee

Non-Lark Flynn (print name)
Trustee

Company Registration Number: 03067995

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

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

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

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

Going concern

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

Judgements and key sources of estimation uncertainty

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

Fund accounting

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

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

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

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

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

Tangible assets

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

Depreciation

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

Computer equipment	- 20% straight line
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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 2023

3. Accounting policies *(continued)*

Financial instruments

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

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

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

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

Defined contribution plans

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

4. Limited by guarantee

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

5. Donations and legacies

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

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

6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Bank interest receivable	<u>115</u>	<u>115</u>	<u>4</u>	<u>4</u>

7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Other income	<u>—</u>	<u>—</u>	<u>204</u>	<u>204</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

8. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2023
Promotion of health and welfare	50,572	14,407	64,978
Support costs	4,189	—	4,190
	<u>54,761</u>	<u>14,407</u>	<u>69,168</u>
	Unrestricted Funds	Restricted Funds	Total Funds
	£	£	2022
Promotion of health and welfare	55,285	18,064	73,349
Support costs	4,071	—	4,071
	<u>59,356</u>	<u>18,064</u>	<u>77,420</u>

9. Expenditure on charitable activities by activity type

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

10. Analysis of support costs

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

11. Other expenditure

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

12. Net expenditure

Net expenditure is stated after charging/(crediting):

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

13. Independent examination fees

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

14. Staff costs

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

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

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

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

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

Key Management Personnel

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

15. Trustee remuneration and expenses

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

No trustee claimed expenses during the year.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

16. Tangible fixed assets

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

17. Debtors

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

18. Creditors: amounts falling due within one year

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

19. Pensions and other post-retirement benefits

Defined contribution plans

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

20. Analysis of charitable funds

Unrestricted funds

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

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

Restricted funds

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

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

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

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

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

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

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

21. Analysis of net assets between funds

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

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

22. Related parties

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