

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 2019

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 2019

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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 2019

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 2019.

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

Philip Harding	
Pauline Young	
Norbert Flynn	
Denise Pearson	
Usha Sarangi	
Elaine Gee	(Resigned 29 October 2018)
Susan McFarland	

Company secretary	Hasina Kaderbhai
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Independent examiner	Farzana Ahmed ACCA 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ
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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 2019

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.

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.

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 2019

Objectives and activities *(continued)*

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.

We offer similar support to families that care for an adult. 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/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. 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.

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 2019

Objectives and activities *(continued)*

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. During 2018-19 we have been involved in helping to influence the shape of a planned 5 year strategy for people with learning disabilities (and their carers).

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 persons 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.

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 2019

Achievements, performance and financial review

During the year 2018-19 demands for our services have continued to rise dramatically and membership at the end of March was over 1200. This is in part due to increased referrals via our partners in the Families First project across Cardiff but also attributable to the work we have carried out as part of other projects supported by the Lloyds Bank Foundation grant.

An increasing number of families and disabled individuals are finding themselves unable to meet the stringent criteria for statutory sector funded support while at the same time facing losing DWP and other benefits income. This has resulted in an increased demand for our signposting and information services.

Feedback from families on the support we offer has been very positive and complimentary, suggesting that our services are well received. Feedback from professionals and agencies has been similarly positive.

Staff and volunteers have maintained a visible presence at the various forums and in consultations throughout this time, while volunteers have continued to successfully lobby for improvements in services and against changes and cutbacks.

Our social gatherings that aim to link families and carers with one another to enable mutual support and overcome social isolation have been a great success. Originally these were funded through the Vale of Glamorgan Council but in the past year we have extended the project as a result of a Big Lottery funded Connected carers consortia. This project has been especially popular and allowed us to extend the work into Cardiff as well as expanding across the Vale

Our social media presence continues to grow with over 900 friends or followers, this offers an invaluable means to communicate with families in real time. Visits to our website number over 10000 per year and are generating new referrals and feedback from carers. We have started analysing the nature of visits to the sites to assess how we can improve the quality of the experience.

Ongoing support from the Cardiff and Vale of Glamorgan councils as well as the Families First team in Cardiff, Lloyds Bank Foundation and Consensus has ensured that we have maintained a high quality service and a visible presence during very challenging times.

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 2019

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 Garfield Weston, Lloyds Bank, All Wales Forum and GVS.

Total income for the year was £112,285 (2018 £97,955), of which £41,592 was restricted (2018 £55,367). Total expenditure for the year was £86,709 (2018 £104,867).

This resulted in a surplus for the year of £25,576 (2018 deficit of £6,912). Of this surplus, £4,136 was net spending against restricted funds brought forward and received in the year. There was a £8,970 (2018:£702) surplus for the year on the unrestricted fund.

Reserves Policy

Reserves at the year-end stand at £31,694, of which £20,743 is restricted and £10,951 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 is much improved over previous years and we generated a surplus in the period. We have secured sufficient income to fund projected expenditure requirements for the current year (2019-20) 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. In spite of the loss of a key income stream we have been able to replace it and maintain a quality, visible service without impacting upon our members.

Fundraising remains a priority. Trustees meet to review the financial situation as required and regularly meet to monitor budgets.

Plans for future periods

We are involved in partnership projects that 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.

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 2019

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.

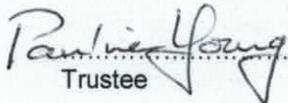
Trustees have recognised the urgent need to expand membership of the board to ensure future governance. Many current trustees have been active with the charity since its early years and we have lost several in recent years.

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 ongoing and we have provisional plans to commence a drive to recruit trustees in late 2019.

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 12/12/2019 and signed on behalf of the board of trustees by:

 (sign)
Trustee

PAULINE YOUNG (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 2019

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 2019.

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 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 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:

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

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


Farzana Ahmed ACCA
Independent Examiner

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

Dated: 16 December 2019

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 2019

			2019		2018
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	5	70,670	41,592	112,262	97,954
Investment income	6	23	-	23	1
Total income		<u>70,693</u>	<u>41,592</u>	<u>112,285</u>	<u>97,955</u>
Expenditure					
Expenditure on charitable activities	7,8	61,723	24,985	86,709	104,867
Total expenditure		<u>61,723</u>	<u>24,985</u>	<u>86,709</u>	<u>104,867</u>
Net income/(expenditure) and net movement in funds					
		<u>8,970</u>	<u>16,607</u>	<u>25,576</u>	<u>(6,912)</u>
Reconciliation of funds					
Total funds brought forward		1,981	4,136	6,117	13,029
Total funds carried forward		<u>10,951</u>	<u>20,743</u>	<u>31,694</u>	<u>6,117</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 2019

	Note	2019 £	£	2018 £
Current assets				
Debtors	15	24,980		12,818
Cash at bank and in hand		<u>12,829</u>		<u>1,571</u>
		37,809		14,389
Creditors: amounts falling due within one year	16	<u>6,115</u>		<u>8,272</u>
Net current assets			<u>31,694</u>	<u>6,117</u>
Total assets less current liabilities			<u>31,694</u>	<u>6,117</u>
Net assets			<u>31,694</u>	<u>6,117</u>
Funds of the charity				
Restricted funds			20,743	4,136
Unrestricted funds			<u>10,951</u>	<u>1,981</u>
Total charity funds	18		<u>31,694</u>	<u>6,117</u>

For the year ending 31 March 2019 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 12 December 2019 and are signed on behalf of the board by:

Pauline Young (sign)

Robert Flynn (sign)

PAULINE YOUNG (print name)
Trustee

ROBERT FLYNN (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 2019

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

There are no material uncertainties about the charity's ability to continue.

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 2019

3. Accounting policies *(continued)*

Incoming resources

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

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

Resources expended

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

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

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

Tangible assets

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

Depreciation

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

Computer equipment - 20% straight line

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

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 2019

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Donations			
Donations - other	39	-	39
Grants			
Cardiff CC Core Grant	26,467	-	26,467
Vale of Glam Council Core Grant	26,664	-	26,664
Garfield Weston	15,000	-	15,000
C3SC	-	1,000	1,000
Lloyds Bank	-	24,760	24,760
Action for Children	-	-	-
All Wales Forum	-	-	-
GVS - Capital Investment Fund	-	3,715	3,715
Consensus - Understanding Disability	2,500	-	2,500
GVS	-	12,117	12,117
	<u>70,670</u>	<u>41,592</u>	<u>112,262</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Donations			
Donations - other	-	-	-
Grants			
Cardiff CC Core Grant	26,467	-	26,467
Vale of Glam Council Core Grant	26,400	-	26,400
Garfield Weston	-	-	-
C3SC	-	-	-
Lloyds Bank	-	-	-
Action for Children	-	33,999	33,999
All Wales Forum	-	2,400	2,400
Consensus - Understanding Disability	2,500	-	2,500
GVS	-	6,188	6,188
	<u>55,367</u>	<u>42,587</u>	<u>97,954</u>

6. Investment income

	Unrestricted Funds £	Total Funds 2019 £	Unrestricted Funds £	Total Funds 2018 £
Bank interest receivable	<u>23</u>	<u>23</u>	<u>1</u>	<u>1</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Promotion of health and welfare	58,141	24,985	83,126
Support costs	3,582	—	3,583
	<u>61,723</u>	<u>24,985</u>	<u>86,709</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Promotion of health and welfare	51,218	50,201	101,418
Support costs	3,448	—	3,449
	<u>54,666</u>	<u>50,201</u>	<u>104,867</u>

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2019 £	Total fund 2018 £
Promotion of health and welfare	83,126	1,406	84,532	102,647
Governance costs	—	2,177	2,177	2,220
	<u>83,126</u>	<u>3,583</u>	<u>86,709</u>	<u>104,867</u>

9. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2019 £	Total 2018 £
Human resources	969	969	830
Finance costs	437	437	399
Governance costs	2,233	2,233	2,219
	<u>3,639</u>	<u>3,639</u>	<u>3,448</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2019 £	2018 £
Depreciation of tangible fixed assets	—	259

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

11. Independent examination fees

	2019	2018
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>2,040</u>	<u>2,040</u>

12. Staff costs

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

	2019	2018
	£	£
Wages and salaries	48,631	70,427
Social security costs	2,463	4,919
Employer contributions to pension plans	4,817	7,127
	<u>55,911</u>	<u>82,473</u>

The average head count of employees during the year was 5 (2018: 5). The average number of full-time equivalent employees during the year is analysed as follows:

	2019	2018
	No.	No.
Direct charitable staff	<u>5</u>	<u>5</u>

No employee received employee benefits of more than £60,000 during the year (2018: 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 £35,694 (2018: £45,571).

13. Trustee remuneration and expenses

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

One trustee claimed travel expenses of £19 during the year.

14. Tangible fixed assets

	Equipment
	£
Cost	
At 1 April 2018 and 31 March 2019	<u>2,332</u>
Depreciation	
At 1 April 2018 and 31 March 2019	<u>2,332</u>
Carrying amount	
At 31 March 2019	<u>—</u>
At 31 March 2018	<u>—</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

15. Debtors

	2019	2018
	£	£
Prepayments and accrued income	246	240
Other debtors	<u>24,734</u>	<u>12,578</u>
	<u>24,980</u>	<u>12,818</u>

16. Creditors: amounts falling due within one year

	2019	2018
	£	£
Bank loans and overdrafts	–	5,010
Accruals and deferred income	<u>6,115</u>	<u>3,262</u>
	<u>6,115</u>	<u>8,272</u>

17. 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 £4,817 (2018: £7,127).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 2018	Income	Expenditure	At 31 March 2019
	£	£	£	£
General funds	<u>1,981</u>	<u>70,693</u>	<u>(61,723)</u>	<u>10,951</u>

	At 1 April 2017	Income	Expenditure	At 31 March 2018
	£	£	£	£
General funds	<u>1,279</u>	<u>55,368</u>	<u>(54,666)</u>	<u>1,981</u>

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

18. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2018 £	Income £	Expenditure £	At 31 March 20 19 £
Lloyds Bank	2,815	24,760	(7,454)	20,121
GVS – Capital Investment Fund	–	3,715	(3,715)	–
GVS	1,321	12,117	(12,816)	622
C3SC	–	1,000	(1,000)	–
	<u>4,136</u>	<u>41,592</u>	<u>(24,985)</u>	<u>20,743</u>

	At 1 April 2017 £	Income £	Expenditure £	At 31 March 20 18 £
Families First	–	34,000	(34,000)	–
Lloyds Bank	11,750	–	(8,935)	2,815
All Wales Forum	–	2,400	(2,400)	–
GVS	–	6,187	(4,866)	1,321
C3SC	–	–	–	–
	<u>11,750</u>	<u>42,587</u>	<u>(50,201)</u>	<u>4,136</u>

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

The Glamorgan Voluntary Services (GVS) – Capital Investment Fund grant was provided towards new computers and hardware costs.

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

The C3SC (Cardiff Third Sector Council) grant was provided towards the Changes Places Scoping Project: Engagement Activities.

Cardiff & Vale of Glamorgan Parents Federation (Learning Disabilities)

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2019

19. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2019 £
Current assets	13,243	24,566	37,809
Creditors less than 1 year	(2,292)	(3,823)	(6,115)
Net assets	<u>10,951</u>	<u>20,743</u>	<u>31,694</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2018 £
Tangible fixed assets	-	-	-
Current assets	10,253	4,136	14,389
Creditors less than 1 year	(8,272)	-	(8,272)
Net assets	<u>1,981</u>	<u>4,136</u>	<u>6,117</u>

20. Related parties

One of the trustees of Cardiff & Vale of Glamorgan Parents Federation is also a trustee of Vision 21, to which rent and other office costs of £5,631 was paid during the year.