

**Charity registration number 517391**

**Company registration number 1998621 (England and Wales)**

**DISABILITY WALES/ANABLEDD CYMRU  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2023**

# DISABILITY WALES/ANABLEDD CYMRU

## CONTENTS

---

	<b>Page</b>
Chair, CEO and Treasurer Statement	1 - 4
Trustees' report	5 - 13
Statement of trustees' responsibilities	14
Independent auditor's report	15 - 17
Statement of financial activities	18
Balance sheet	19
Statement of cash flows	20
Notes to the financial statements	21 - 37

---

# DISABILITY WALES/ANABLEDD CYMRU

## CHAIR, CEO AND TREASURER STATEMENT

**FOR THE YEAR ENDED 31 MARCH 2023**

---

### Chair's Report

It has been another really productive year for Disability Wales. We have continued to represent our members during these challenging times whilst increasing understanding of disabled people's needs. We have continued to work closely with Welsh Government and other public bodies, influencing policy both in Wales and beyond.

Our anniversary dinner and our *Road to Rights* hybrid conference were both events which highlighted the commitment of disabled people's organisations and disabled activists across Wales. Either individually or as groups, our member organisations work tirelessly to promote and protect the rights of disabled people. It was great to get so many of them together in person, and also to have so many people attend virtually. Over the last year we have continued to learn more about hybrid methods to make our events accessible for disabled people across Wales and to ensure that our voices continue to be heard now that many organisations have returned to old ways of working.

It has been a worrying time for many of our members who have seen a big decline in their standard of living. We have collected the experiences of our members around the cost-of-living crisis, cuts to services and the ongoing impact of the pandemic, all of which are having negative impacts on disabled people. The evidence we have gathered has been collated into our latest report *Barely Surviving - the impact of the Cost-of-Living Crisis*. We have also looked at the challenges being faced by disabled people's organisations who often operate with limited funds.

Our training team have been very busy, from training Welsh Government officials on the social model of disability to going into schools to increase understanding of The United Nations Conventions on the Rights of Disabled People

We have been engaged to work with the National Trust during 2023 to make their properties more accessible by undertaking access surveys at some of their Welsh properties alongside our member groups.

The Board would like to say a big thank you to all of our dedicated staff team, not just for all the planned work this year but also for all the work they have done raising our profile across Welsh media, and for all the hard work and planning involved in our move to new premises. We are sad to say goodbye to Emma Cooksey who is moving to pastures new. We all wish her all the best in her new role.

On behalf of myself and other Board members I would like to thank all the disabled people across Wales who have attended our events and focus groups and shared their experiences.

Willow  
CE Holloway  
Chair

# DISABILITY WALES/ANABLEDD CYMRU

## CHAIR, CEO AND TREASURER STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Chief Executive's Report

Disability Wales' 50th Anniversary provided an opportunity to reflect on all that has been achieved in progressing disability rights and equality across five decades as well as what is yet to be accomplished.

Given the ongoing impact of Covid-19 and the emerging cost-of-living crisis, we kept celebrations modest, holding an anniversary dinner on the eve of our Annual Conference attended by the Minister for Social Justice Jane Hutt MS.

The conference *Road to Rights*, focussed on the pivotal role of disabled activists in campaigning for legislation aimed at tackling the barriers to equal participation. In honour of our 50th Anniversary, the First Minister Mark Drakeford MS gave the keynote address, affirming Welsh Government's commitment to the Social Model of Disability:

"I want to reaffirm today the commitment of the Welsh government... to the social model of disability ... to spreading an understanding of what we mean by the social model and not just an understanding of it but that we make that additional effort to ensure that from understanding comes real action that makes a difference."

The First Minister highlighted the role of the Disability Rights Taskforce, which he established in response to the findings and recommendations in the seminal report *Locked-Out* on the impact of Covid-19 on disabled people in Wales. Through a series of thematic working groups reporting to the Taskforce, a Disability Rights Action Plan will be developed setting out Welsh Governments objectives for tackling the barriers faced by disabled people.

I was privileged to chair the Working Group on Independent Living (Social Care), whilst our Chairperson Willow Holloway, chaired the Independent Living (Health and Wellbeing) group. DW delivered the contract to provide Social Model Training to all Taskforce and Working Group members. The Taskforce is providing a good model for working coproductively and facilitating the leadership of disabled people in influencing policy.

While the Taskforce is future oriented, disabled people's current circumstances are dire due to the cost-of-living crisis. We have taken a dual approach in response: providing information and signposting to sources of support; and gathering evidence to highlight the specific impact on disabled people to influence policy makers.

We introduced a dedicated website [Cost of Living - Disability Wales](#) detailing help available from government schemes as well as statutory and voluntary organisations: We delivered a series of eight online events reaching 133 participants in partnership with organisations such as the Energy Saving Trust, Citizen Advice, Trussel Trust and Victim Support Cymru. These provided a safe space to learn more about rights and entitlements, how to keep warm and well, accessing foodbanks and tackling hate and mate crime, a shocking consequence of economically challenging circumstances.

In order to influence decision makers and change policy on the cost-of-living crisis, we gathered evidence of disabled people's lived experience. As rising energy costs, food prices, rent and mortgage rates took effect, we held focus groups and circulated an online survey which engaged nearly 100 people from across Wales.

The report *Barely Surviving: the impact of the Cost-of-Living Crisis on Disabled People in Wales* proved grim reading. A key finding was that despite disabled people experiencing higher levels of poverty coupled with higher daily living costs related to their impairments and health conditions, there was little targeted support from either Welsh or UK Governments. Moreover, the toll on disabled people's mental health has become a silent epidemic, highlighting a lack of joined up approach among relevant agencies in tackling it.

*Barely Surviving* recommends actions aimed at UK and Welsh Governments and informs our representations at the Taskforce, Cross Party Group on Disability and at the UN via the review of UK Government's progress in implementing the Convention on the Rights of Disabled People.

# DISABILITY WALES/ANABLEDD CYMRU

## CHAIR, CEO AND TREASURER STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2023

---

Loneliness and isolation emerged as a recurring theme in the *Barely Surviving* Report with many reporting making cutbacks in travel expenditure thereby affecting their ability to meet with friends and family. This was also a significant impact for many disabled people during Lockdown. DW together with Disability Rights UK, Disability Action NI and Inclusion Scotland have been awarded core participant status in the *Covid-19 Inquiry*. This enables us to access confidential information provided to the Inquiry from key government witnesses as well as put questions to them during Hearings and make our own statements. The Inquiry provides a vital mechanism to hold both UK and Welsh Governments to account regarding their actions leading to the devastating impact on disabled people in Wales, including the high deathrate.

While our campaigning work highlights the many challenging issues faced by disabled people, our projects have a strong focus on empowerment. The award-winning [Equal Power Equal Voice](#) Mentoring Programme delivered in partnership with WEN Wales, EYST and Stonewall Cymru, has completed its second year with many positive outcomes for the mentees within DW's cohort. These include appointments to board roles, internships in political party's and media appearances championing specific campaigns.

Our project *Rights Here Rights Now* has proved a great joy, raising awareness of the UNCRDP in schools through specifically designed resources for use as part of the new National Curriculum for Wales. We visited 9 schools across Wales, working with 147 teachers and 1,290 children. The sessions were informed by lived experience and inspired schools to develop their own projects. This included undertaking an access survey of their local town centre and submitting a petition to the Senedd calling for better access to shops. Such enthusiasm from our youngest citizens bodes well for a more inclusive society in future.

DW's profile remained high in mainstream as well as social media. We worked closely with BBC Cymru Wales in developing their #TalkDisability campaign, a year long initiative to include more disability related content. This included a feature about disability rights campaigns over the previous 50 years as well as items about barriers to booking concert tickets and the shortage of Personal Assistants in Wales.

DW's website attracted nearly 200K visitors with 1,327 new followers across all our social media accounts. We achieved 565,500 impressions between our Facebook, Twitter and Instagram platforms. Running the annual conference as a hybrid event certainly extended its reach and inclusivity. In addition to the 50 participants in the room, a further 20 joined online, with nearly 400 watching proceedings on our YouTube page. Video clips featuring conference speakers proved very popular, with the First Minister's Social Model commitments achieving over 1,500 views on Twitter.

Our online achievements were acknowledged in the WCVA *Welsh Charity Awards*, being shortlisted for the Digital Pioneers category. WCVA commissioned a video featuring our successful social media campaign encouraging young disabled people to vote, which was shared during Welsh Charities Week.

With the support of a WCVA Third Sector Resilience Grant, we made progress with developing our Training and Consultancy service. This is vital to increasing our income generation activity and reducing reliance on Welsh Government grants, notwithstanding the fact that our engagement with them exceeds the funding awarded. In addition to several contracts delivering Social Model Training, we secured a major contract with the National Trust to undertake access surveys of several properties in Wales in partnership with our members.

Property matters were a key concern for DW. After many years based in Caerphilly, we gave up our lease to fully embrace hybrid working. We now have desks at Sbarc/Spark in Cardiff. Owned by the University, it provides a range of facilities as well as fabulous opportunities for collaboration with academic research teams and other organisations in the third and public sector.

In a busy and challenging year, I must express my heartfelt thanks to the Board and staff at DW for their dedication, commitment and hard work as we continue to strive for the rights and equality of all disabled people in Wales. Here's to the next 50 years!

Rhian Davies  
Chief Executive

# DISABILITY WALES/ANABLEDD CYMRU

## CHAIR, CEO AND TREASURER STATEMENT

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### Treasurer's Report

It gives me great pleasure to provide our members and partners our annual financial reports in a year that has continued to see great changes across our society.

We have continued to apply lessons learnt from working practices that changed from the pandemic, changing the way we work so that we start 2023-24 financial year with no permanent office in Caerphilly and now hot desk and shared facilities within the Spark centre in Cardiff, reducing our organisation's overheads and enabling us to be more flexible in responding to future financial pressures.

In 2022-23 we continued to develop income streams and project management income to support core organisational costs but within an ever-difficult financial landscape.

The increase cost-of-living crisis, which has disproportionately affected disabled people, has led to a number of short-term projects enabling us to effectively campaign for our rights, but this has not enabled us to secure longer term funding.

Our income generation programs have increased with training and consultancy and this is an area we hope to expand over forthcoming years, with particular emphasis on areas such as access and the social model of disability.

We continue to have challenges in core funding but have secured intent to fund part of our core costs from Welsh Government over the next few years. We have a programme of work in hand to develop and diversify our income from a wider range of funding bodies.

The year saw the completion of several programs and the continuation of existing programs, as outlined in more detail in our Trustees' Report.

The application of new ways of working has enabled us to contain our costs and, with the timing of project delivery, enabled us to have operated within our budget projection for the year. This is outlined in more detail in our Financial Review within the Trustees' Report.

With our new financial management team, we have robustly reviewed and strengthened our financial procedures and compliance during the year

Finally, some thank-yous:

As a treasurer I would like to particularly thank fellow trustees, the Chief Executive and Finance Team who have worked through all the numbers and compliance, ensuring that as a charity we operate to the highest standards to deliver our aims and objectives for our members.

Kelvin Jones  
Treasurer

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

### Objectives and activities

The purposes of the charity, as set out in its governing document, are to assist the relief of all disabled people in Wales. The main activities undertaken in relation to those purposes are noted throughout the report.

### Vision

Disability Wales/Anabledd Cymru (DW) is the national association of disabled people's organisations in Wales striving to achieve the rights and equality of all disabled people.

### Mission

Our core role is to represent the views and priorities of members to government with the aim of informing and influencing policy.

### Public benefit

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set. Our achievements towards these aims are set out in this report.

### Strategic Aims and Objectives

**Strategic Aim 1:** To influence policy and decision makers at all levels, through acting as an effective advocate for the views, priorities and interests of our members

Objectives:

- To represent the interests of disabled people in Wales to Welsh Government and other decision makers
- To secure rights, equality and independent living in order to improve the well-being of disabled people

**Strategic Aim 2:** To develop and support the work of organisations managed and controlled by disabled people

Objectives:

- To provide information, advice and support to member organisations
- To design and deliver training and development programmes for member groups

**Strategic Aim 3:** To lead and develop an effective, sustainable organisation and ensure sound and robust governance

Objectives:

- To lead and manage an effective and efficient organisation for the benefit of disabled people
- To ensure sound and robust governance of the organisation
- To innovate, develop and deliver a range of income generating services that benefit disabled people

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### DW's Values

- The Social Model of Disability
- Equality, Diversity and Human Rights
- An Inclusive Society
- Self-determination
- Beacon of best practice
- Committed to achieving quality

#### Outcomes, Achievements and Performance

##### Key Achievements

- 50th anniversary celebration events
- Cost-of-Living Survey and Focus Group events. Uploaded new website page on Cost-of-Living support
- Extensive media coverage on radio and television, DW featured/contributed to several high-profile stories
- Core Participation in Covid-19 Inquiry
- Participation in Disability Rights Taskforce
- Partnership role in delivery of Equal Power Equal Voice Mentoring Programme
- Successful delivery of Rights Here Rights Now UNCRDP Curriculum Project
- Spark membership and move to shared office space.

#### Outcomes and Activities

##### ***Celebration of 50th Anniversary***

In October we held our 50th Anniversary Dinner to which we were pleased to welcome Minister for Social Justice Jane Hutt MS as guest speaker. The dinner was an opportunity to bring together leaders in Wales with a vital role to play in the quest towards a more equal and inclusive Wales.

The dinner was held on the eve of our Annual Conference *Road to Rights*. This was our first event in three years and was held on a hybrid basis allowing 50 members to join us in-person and 20 online from across Wales.

The day focused on the theme of *Road to Rights* as we celebrated the invaluable contributions of disability rights activists and campaigners over the past 50 years. Across five decades, Disability Wales has been at the forefront of disability rights activism, representing the views of members to government, coordinating campaigns, and supporting Disabled People's Organisations. Established in 1972 as Wales Council for the Disabled, it was renamed Disability Wales in 1994 to reflect changing attitudes within society and the aspirations of disabled people.

Chaired by broadcaster, journalist, actor and musician, as well as an expert in the field of access and inclusion for disabled people, Mik Scarlet, the day inevitably started in a fun and lively way. The beauty of hybrid working meant that Mik could guide us through the day virtually, introducing discussions such as the *Road to Rights* panel, presentations about disabled people in public life and an address by Wales First Minister, Mark Drakeford MS in which he confirmed the Welsh Government's commitment to the Social Model of Disability.

##### ***Mainstream Media and Social Media Coverage***

In addition to coverage of our 50th celebrations DW achieved a very positive and expanding profile in all forms of media including:

- Staff engaging in radio and tv presentations and interviews in both English and Welsh
- Regular blog posts
- Social media highlights videos
- Twitter stories and comments
- Monthly newsletter
- Regular updates to our website

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### **Consultations and representation**

As part of our work to represent the interests of disabled people in Wales, DW engaged in consultations and representation during the year which included:

- Environmental Protection (Single Use Plastic Products) (Wales) Bill: provided written evidence regarding inclusion of plastic-free wet wipes submitted. Oral evidence given to the Climate Change, Environment and Infrastructure Committee.
- *One network, one timetable, one ticket*: planning buses as a public service for Wales: a survey was circulated and a written response submitted.
- Bill of Rights Bill: written submission based on previous research given.
- Reforms to Social Care and Continuing Healthcare: interviews held and survey circulated – 16 responses. Written response submitted.

#### Representation:

- Disability Rights Taskforce: Including Chair of Independent Living: Social Care Working Group
- National Care Service Expert Advisory Group
- Human Rights Advisory Group and Legislative Options Working Group
- Third Sector Partnership Council
- Disability Equality Forum
- Direct Payments and Continuing Health Care Stakeholder Group
- Employment of PAs Task and Finish Group
- Service of Commemoration and Thanksgiving for Queen Elizabeth II at Llandaff Cathedral
- National Disability and Policing Conference
- Mate Crime: online session with Victim Support Cymru

#### **Promotion of Social Model of Disability**

- Representation on Social Model Working Group
- Completion of Social Model Factsheet and Toolkit
- Action Plan created and contacts identified, worked to facilitate webinars relating to the social model implementation in Housing, Transport and Health and Social Care.
- Disability Equality and Social Model Training provided to third party organisations.
- Social Model Training for Disability Rights Taskforce: delivery of phase 2 training secured.

#### **Cost of Living**

As part of the work DW has carried out to address the effects of the Cost-of-Living Crisis on disabled people we:

- Uploaded new website page on Cost-of-Living support.
- Presented the evidence to a Tai Pawb event 'Poverty & inequality: tackling disadvantage through housing'.
- Attended Cost of Living Summit and spoke on the issues continuing to be faced by disabled people.
- Provided Secretariat for Cross Party Group on Disability
- Involved in production of an Essential Digital Skills Course: a joint initiative between DW and Digital Communities Wales has led to an online course aimed at building skills and confidence online. This is an essential requirement to be able to research info about benefits and entitlements as well as access price comparison sites to get the best deal on goods and services.

#### **Equal Power Equal Voice Mentoring Programme**

Equal Power Equal Voice (EPEV) is a partnership between Women's Equality Network (WEN) Wales, Stonewall Cymru, Disability Wales, and Ethnic Minorities & Youth Support Team (EYST) Wales.

Launched in 2021, it is a mentoring programme aiming to increase diversity of representation in public and political life in Wales, funded by the National Lottery Community Fund and Welsh Government.

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

---

In the 2022/23 EPEV recruitment period, 124 applications were received for the programme. 48 of these were from disabled people. 38 of the 102 successful applications were disabled and 25 of these are part of DW 22/23 cohort.

#### ***UNCRDP Curriculum – Rights Here, Rights Now***

Funded by Welsh Government, the Rights Here, Rights Now project aimed to equip practitioners and learners with knowledge and information about disabled people's rights in order to promote equality and eliminate discrimination in schools. The project focussed on three local authorities across Wales: Conwy, Powys and Swansea, with a mixture of education settings taking part.

A teacher training pack was provided along with some helpful plans for lessons. We will also be providing free training to education settings over Zoom and in person with our UNCRDP Development Officer, Kat Watkins, visiting a number of schools. The work received positive feedback with practitioners and learners alike coining the training as engaging and funny. It has also proven to make a difference in terms of people's confidence in talking about and addressing disability rights and the Social Model of Disability.

As one example, Kat's visit to Libanus Primary School in Blackwood led to learners having the confidence and knowledge to write to Caerphilly Council about access issues. Here's to the next generation standing up for disability equality!

Tre Uchaf school told us that the discussions which started at the assemblies and workshops we delivered filtered into other lessons with learners developing fantastic ideas about how schools and society as a whole can be more inclusive for disabled people.

#### ***Training and Consultancy - WCVA Third Sector Resilience Fund***

- Engaged Richard Newton Consulting to secure expertise in Business Development and Marketing and Communications.
- Sourcing training and development courses for staff and Board to build capacity in Training Skills and Project Management.
- Exploring needs and development of new Customer Management System.
- Researching renewal of Green Dragon Accreditation.
- Secured contract with National Trust for delivery in 2023/2024 to provide lived experience feedback on access to their historic sites.
- Secured a steady stream of bookings for online and in person training sessions from a range of external stakeholders including those from the education and third sectors.

#### **Financial review**

- Initial uncertainty over extent of funding available particularly from Welsh Government
- Subsequent confirmation of funding and additional successful bids e.g. New Curriculum for Wales - UNCRDP Schools and WCVA Third Sector Resilience Fund gave rise to a successful year.
- Containment of costs and timing of project delivery gave rise to a surplus for the year overall.

#### **Staffing**

An appointment was made to the vacant post of Finance and Compliance Manager.

#### **Changes in delivery costs**

The move to online engagement activities has continued to feature firmly in DWs ongoing activities which has continued to save costs associated with meetings and events in a physical space. In December we left our office base at Brydon House in Caerphilly, and now share office space at Spark in Cardiff. The Spark building is home to a community of university academics and professional services staff, working alongside Spark community members and tenants from the public, private and third sectors, all working to make great ideas a reality and giving opportunities for networking and collaboration.

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

Working remotely cut costs such as printing, stationery and postage as well as travel and subsistence, however, increased costs for equipment such as laptops and office chairs. A working from home allowance is paid to staff.

### **Fundraising and Income Generation**

Since 2016, DW has been a recipient of funding from Welsh Government's Equality and Inclusion Grant Scheme. In Spring 2021, Welsh Government carried out a consultation exercise on the future of the scheme. Pending decisions regarding the outcome of the consultation, current recipients, including DW received an extension of grant to 31st March 2022. This has since been extended to March 2023 with a commitment to fund up to March 2026.

### **Reserves policy**

Disability Wales needs reserves to:

- Meet contractual liabilities should the organisation ever need to undergo a significant structural re organisation. This includes redundancy pay, amount due to creditors and commitments under leases.
- Meet unexpected costs such as: staff cover, for example illness, maternity leave, parental leave and legal costs defending the charity's interest.
- Replace resources as they wear out or become obsolete.
- Provide working capital when funding is paid in arrears which would place DW in a position where it could bid for funding.
- Fund specific projects and activities agreed by the Board and not met by other sources of income.

The Directors have reviewed the Charity's needs for reserves in line with the guidance issued by the Charity Commission. The amount needed to fulfil outstanding contracts or monies that can only be used for the intention stated by the funder have been set aside in a restricted reserve.

The calculation of the required amount of reserves is an integral part of DW's planning, budgeting and forecasting cycle. It takes into account:

- The risks assessments with each stream of income and expenditure being different from that budgeted.
- The planned activity level and future developments.
- The organisation's contractual commitments e.g., staffing, rent, etc.

The charity recorded an overall surplus for the year of £34,229 (2022: £54,451) split between an unrestricted surplus of £13,885 (2022: £66,306) and a restricted surplus of £20,344 (2022: deficit of £11,855). The reserves totalled £572,108 (2022: £537,879) which consists of unrestricted reserves of £461,905 (2022: £448,020) and restricted reserves of £110,203 (2022: £89,859). The free reserves of the charity totalled £461,905 (2022: £448,020) as the target level set by the trustees includes the designation of the various funds. The reserves currently exceed the target level set by the trustees. However, the trustees feel that due to the uncertainty surrounding funding in the sector, the excess reserves over and above the target level are necessary.

### **Risk Management**

The principal risks faced by the organisation lie in the performance of its:

- Governance
- Operational
- Financial Position
- Environmental or external
- Compliance (law or regulation)

The Directors carry out an annual review of its Risk Management Register to update and review each section in line with the current situation.

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2023

#### Principal Potential Risks

##### *Governance*

Potential Risk	Potential Impact	Steps to mitigate risk
Board of Directors lack relevant skills or commitment	<ul style="list-style-type: none"> <li>charity becomes moribund or fails to deliver its purpose</li> <li>decisions are made bypassing the Board of Directors</li> <li>resentment or apathy amongst staff</li> <li>poor decision making reflected in poor value for money on service delivery</li> </ul>	<ul style="list-style-type: none"> <li>review and agree skills required</li> <li>draw up competence framework and job descriptions</li> <li>implement trustee training and induction</li> <li>review and agree recruitment strategy and processes including production of Board Video and redesigning materials</li> <li>Identify training opportunities for Directors</li> </ul>

##### *Operational*

Potential Risk	Potential Impact	Steps to mitigate risk
Service provision, customer satisfaction	<ul style="list-style-type: none"> <li>beneficiary complaints</li> <li>loss of fee income</li> <li>loss of significant contracts or claims under contract</li> <li>negligence claims</li> <li>reputational risks</li> </ul>	<ul style="list-style-type: none"> <li>agree quality control procedures</li> <li>update and implement complaints procedures</li> <li>benchmark services and implement complaints review procedures</li> </ul>

##### *Financial*

Potential Risk	Potential Impact	Steps to mitigate risk
Funding Risk	<ul style="list-style-type: none"> <li>loss of income</li> <li>Inability to deliver objectives</li> <li>Inability to retain staff</li> </ul>	<ul style="list-style-type: none"> <li>Continue to pursue income generating activities/funding action plan</li> <li>Keep updated on potential funding opportunities including Covid-19 related grant schemes</li> <li>Maintain profile/communication with funders</li> <li>Maintain profile with external stakeholders and potential funders</li> <li>Continue to develop partnerships and project proposals</li> </ul>
Cash flow sensitivities	<ul style="list-style-type: none"> <li>Inability to meet commitments</li> <li>lack of liquidity to cover variance in costs</li> <li>impact on operational activities</li> </ul>	<ul style="list-style-type: none"> <li>ensure adequate, prudent cash flow projections</li> <li>identify major sensitivities</li> <li>ensure adequate information flow from managers</li> <li>monitor arrangements and reporting</li> </ul>

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

### Plans for future periods

Disability Wales will continue to work with members, key partners, funding partners and Welsh Government in delivering the aims and objectives of the organisation as well as addressing the implications of the pandemic.

DW will meet with relevant agencies/organisations to discuss funding strategies and business development.

- The organisation will continue developing and implementing a diverse funding strategy.
- Priorities will be agreed for how income is generated in the short, medium and long-term with targets set and resources allocated accordingly.
- The organisation will build on its success to date in generating income through project grants and contracts achieved by staff with relevant expertise.
- A Strategic Planning Event involving Directors and Staff will take place annually.
- Continue to explore potential partners for project funding.
- Continue to explore ideas for a project with stakeholders and consider a potential bid to the National Lottery Community Fund and discuss what support may be available.
- Proceed with plans for discussions with members and meeting with other stakeholders to generate more ideas for potential partnerships.
- Set up further meetings with WG Divisions, and to undertake training in competitive tendering.
- Build on the work done by the project funded by the WCVA Third Sector Resilience Fund to further develop DW's training and consultancy service.

### Structure, governance and management

The organisation is a charitable company limited by guarantee and as such is governed by a Memorandum and Articles of Association. The company was incorporated on 11 March 1986 and registered as a charity on 20 March 1986. Each member of the Board has agreed to guarantee the company's debts for the amount of £1 each.

The organisation is governed by a Board of Directors made up of both elected and appointed Directors.

The term of office for elected Directors is three years (subject to any requirement regarding annual rotation of Board members) and appointed Directors up to three years.

Trustees are appointed annually at the Annual General Meeting where the board of directors can appoint a trustee. Casual vacancies are filled by the Board and ratified at the next Annual General Meeting. New Directors are provided with information packs about the organisation and their responsibilities and induction training is arranged.

Directors are responsible for developing the organisations policy and work; managing the organisation including its money and people; and serving the best interests of the organisation at all times.

DW aligns remuneration to local government NJC Scales and uses this to set pay, within the parameters of available funding. As an additional benchmark it reviews salaries offered for similar roles and levels of responsibility in other third sector organisations to help assess appropriate remuneration.

# DISABILITY WALES/ANABLEDD CYMRU

## TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

### Reference and administrative details

Company number 1998621

Charity number 517391

Registered office Disability Wales/ Anabledd Cymru  
Spark  
Maindy Road  
Cardiff  
CF24 4HQ

Auditors Azets Audit Services  
Ty Derw  
Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
CF23 8AB

Bankers NatWest  
19 Cardiff Road  
Caerphilly  
CF83 1WF

Solicitors Hugh James  
Two Central Square  
Cardiff  
CF10 1FS

Trustees Anne Champ  
Caroline Holloway  
James Jones  
Trevor Palmer  
Zanet Papadamaki- appointed 19/10/22  
Angharad Price  
Deborah Shaffer  
Cunqiang Shi  
John Gladston - resigned 19/10/22

Company Secretary Rhian Davies

Key management personnel Rhian Davies - Chief Executive  
Miranda Evans - Policy and Public Affairs Manager  
Gillian Styles- Finance and Compliance Manager

### Auditor

In accordance with the company's articles, a resolution proposing that Azets Audit Services be reappointed as auditor of the company will be put at a General Meeting.

## DISABILITY WALES/ANABLEDD CYMRU

### TRUSTEES' REPORT (CONTINUED)(INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2023

---

The trustees' report was approved by the Board of Trustees.

DocuSigned by:

*Willow Caroline E Holloway*

.....2C38A6E1B4D24FB.....

**C E Holloway - Chair**

Trustee

Dated: *17-10-2023*

# **DISABILITY WALES/ANABLEDD CYMRU**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2023***

---

The trustees, who are also the directors of Disability Wales/Anabledd Cymru for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The trustees are responsible for the maintenance and integrity of the charity and financial information included on the charity's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

# DISABILITY WALES/ANABLEDD CYMRU

## INDEPENDENT AUDITOR'S REPORT

### TO THE TRUSTEES OF DISABILITY WALES/ANABLEDD CYMRU

---

#### Opinion

We have audited the financial statements of Disability Wales/Anabledd Cymru (the 'charity') for the year ended 31 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

#### Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

#### Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

#### Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

# DISABILITY WALES/ANABLEDD CYMRU

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF DISABILITY WALES/ANABLEDD CYMRU

---

#### **Responsibilities of trustees**

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 145 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Extent to which the audit was considered capable of detecting irregularities, including fraud**

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above and on the Financial Reporting Council's website, to detect material misstatements in respect of irregularities, including fraud.

We obtain and update our understanding of the entity, its activities, its control environment, and likely future developments, including in relation to the legal and regulatory framework applicable and how the entity is complying with that framework. Based on this understanding, we identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. This includes consideration of the risk of acts by the entity that were contrary to applicable laws and regulations, including fraud.

In response to the risk of irregularities and non-compliance with laws and regulations, including fraud, we designed procedures which included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims as well as actual, suspected and alleged fraud;
- Reviewing minutes of meetings of those charged with governance;
- Assessing the extent of compliance with the laws and regulations considered to have a direct material effect on the financial statements or the operations of the entity through enquiry and inspection;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Performing audit work over the risk of management bias and override of controls, including testing of journal entries and other adjustments for appropriateness, evaluating the business rationale of significant transactions outside the normal course of business and reviewing accounting estimates for indicators of potential bias.

Because of the inherent limitations of an audit, there is a risk that we will not detect all irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will be less likely to become aware of instances of non-compliance. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

# DISABILITY WALES/ANABLEDD CYMRU

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE TRUSTEES OF DISABILITY WALES/ANABLEDD CYMRU

---

#### Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

*Azets Audit Services*

**Azets Audit Services**

*01-12-2023*  
.....

**Chartered Accountants  
Statutory Auditor**

Ty Derw, Lime Tree Court  
Cardiff Gate Business Park  
Cardiff  
United Kingdom  
CF23 8AB

Azets Audit Services is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

# DISABILITY WALES/ANABLEDD CYMRU

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
<b>Income from:</b>							
Donations and legacies	3	340,040	-	340,040	280,436	-	280,436
Charitable activities	4	6,756	219,859	226,615	22,445	302,915	325,360
Investments	5	2,029	-	2,029	352	-	352
<b>Total income</b>		<b>348,825</b>	<b>219,859</b>	<b>568,684</b>	<b>303,233</b>	<b>302,915</b>	<b>606,148</b>
<b>Expenditure on:</b>							
Charitable activities	6	358,730	175,725	534,455	229,407	322,290	551,697
<b>Net (outgoing)/incoming resources before transfers</b>		<b>(9,905)</b>	<b>44,134</b>	<b>34,229</b>	<b>73,826</b>	<b>(19,375)</b>	<b>54,451</b>
Gross transfers between funds		23,790	(23,790)	-	(7,520)	7,520	-
<b>Net income for the year/ Net movement in funds</b>		<b>13,885</b>	<b>20,344</b>	<b>34,229</b>	<b>66,306</b>	<b>(11,855)</b>	<b>54,451</b>
Fund balances at 1 April 2022		448,020	89,859	537,879	381,714	101,714	483,428
<b>Fund balances at 31 March 2023</b>		<b>461,905</b>	<b>110,203</b>	<b>572,108</b>	<b>448,020</b>	<b>89,859</b>	<b>537,879</b>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

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

**DISABILITY WALES/ANABLEDD CYMRU****BALANCE SHEET****AS AT 31 MARCH 2023**

	Notes	2023 £	£	2022 £	£
<b>Current assets</b>					
Debtors	11	34,520		129,368	
Cash at bank and in hand		608,559		441,691	
		<u>643,079</u>		<u>571,059</u>	
<b>Creditors: amounts falling due within one year</b>	12	<u>(70,971)</u>		<u>(33,180)</u>	
Net current assets			<u>572,108</u>		<u>537,879</u>
<b>Income funds</b>					
Restricted funds	14		110,203		89,859
<u>Unrestricted funds</u>					
Designated funds	15	225,130		225,130	
General unrestricted funds		<u>236,775</u>		<u>222,890</u>	
			<u>461,905</u>		<u>448,020</u>
			<u>572,108</u>		<u>537,879</u>

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023, although an audit has been carried out under section 145 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 17-10-2023

DocuSigned by:  
  
 2C39A6E1B4D24FB...

**CE Holloway - Chair of Trustees**

**Company Registration No. 1998621**

# DISABILITY WALES/ANABLEDD CYMRU

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2023

---

	Notes	2023 £	£	2022 £	£
<b>Cash flows from operating activities</b>					
Cash generated from/(absorbed by) operations	21		164,839		(77,454)
<b>Investing activities</b>					
Investment income received		2,029		352	
<b>Net cash generated from investing activities</b>			2,029		352
<b>Net cash used in financing activities</b>			-		-
<b>Net increase/(decrease) in cash and cash equivalents</b>			166,868		(77,102)
Cash and cash equivalents at beginning of year			441,691		518,793
<b>Cash and cash equivalents at end of year</b>			<u>608,559</u>		<u>441,691</u>

---

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

---

### 1 Accounting policies

#### Charity information

Disability Wales/Anabledd Cymru is a private company limited by guarantee incorporated in England and Wales. The registered office is Brydon House, Caerphilly Business Park, Van Road, Caerphilly, CF83 3ED.

#### 1.1 Accounting convention

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

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

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

#### 1.2 Prior period reclassification

Contained in other debtors in the 2022 financial statements was accrued income totalling £94,337. This has been reclassified to prepayments and accrued income to ensure correct classification within the financial statements. The reclassification has affected note 11 of the financial statements only.

#### 1.3 Going concern

The charity is heavily reliant on funding from Welsh Government, should this source of income cease it would have significant implications for the scale and operations of the charity. The trustees have prepared the financial statements on the going concern basis on the basis that grants from Welsh Government will continue to be forthcoming in the future. The charity's core grant from Welsh Government is secured until 31 March 2025.

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.4 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are funds earmarked for particular purposes by the conditions of the grant awarding body, the donor's wish or the nature of the grant. Where restricted funds received remain partly unspent, they are carried forward to the following period.

#### 1.5 Incoming resources

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount.

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

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

Contract income is recognised in the period to which the service is provided with any amounts received in advance being deferred.

Membership subscriptions received in the nature of a gift are recognised in Donations and Legacies.

Training and development income is invoiced and included in the Statement of Financial Activities in the period in which the service is provided.

Interest income is included in the accounts when receipt is probable and the amount receivable can be measured reliably.

Turnover is measured at the fair value of the consideration received or receivable and represents amounts receivable for goods and services provided in the normal course of business, net of discounts, VAT and other sales related taxes.

#### 1.6 Resources expended

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

Expenditure on charitable activities includes all costs relating to the furtherance of the charity's objectives as stated in the trustees report and their associated support costs.

Governance costs which are included in support costs include those incurred in the governance of the charity and its assets and are primarily associated with statutory requirements.

Grants payable are payments made to third parties in the furtherance of the charitable objectives of the charity. The grants are recognised where the trustees have agreed to pay the grant and the recipient has a reasonable expectation that they will receive a grant, provided they comply with the terms of the agreement. Grants offered subject to terms and conditions which have not been met at the year end date are noted as a commitment but not accrued as expenditure.

The charity is not VAT registered and as such expenditure is recognised at its gross value.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

#### 1.7 Tangible fixed assets

It is the charity's accounting policy to not capitalise items with an individual value of £2,000 or less.

#### 1.8 Cash and cash equivalents

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

---

#### 1 Accounting policies

(Continued)

##### 1.9 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

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

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

##### **Derecognition of financial assets**

Financial assets are derecognised only when the contractual rights to the cash flows from the asset expire or are settled, or when the charity transfers the financial asset and substantially all the risks and rewards of ownership to another entity, or if some significant risks and rewards of ownership are retained but control of the asset has transferred to another party that is able to sell the asset in its entirety to an unrelated third party.

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

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

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

##### 1.10 Employee benefits

The costs of short-term employee benefits are recognised as a liability and an expense, unless those costs are required to be recognised as part of the cost of stock or fixed assets.

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

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

##### 1.11 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 1 Accounting policies

(Continued)

#### 1.12 Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

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

### 3 Donations and legacies

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Donations and subscriptions	770	1,636
Grants receivable	339,270	278,800
	<u>340,040</u>	<u>280,436</u>
<b>Grants receivable for core activities</b>		
Welsh Government	339,270	278,800
	<u>339,270</u>	<u>278,800</u>

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

### 4 Charitable activities

	2023 £	2022 £
Development, training and other income	23,498	22,445
Grants	203,117	302,915
	<u>226,615</u>	<u>325,360</u>
Analysis by fund		
Unrestricted funds	6,756	22,445
Restricted funds	219,859	302,915
	<u>226,615</u>	<u>325,360</u>
<b>Grants and other income</b>		
Big Lottery Wales Innovation Grant: CDCC	-	19,997
WCVA	51,543	17,749
Womens Equality Network	-	17,848
Welsh Government DPO Fund	1,535	135,000
Welsh Government Voter Registration	1,703	11,803
United Nations Convention on the Rights of Persons with Disabilities	-	35,000
Welsh Government Access to Elected Office Fund	29,525	48,225
Welsh Government Social Model	6,520	17,293
UNCRDP MATS	89,086	-
Equal Power Voice	29,754	-
Other	1,350	-
Access to Work Scheme	8,843	-
	<u>219,859</u>	<u>302,915</u>

### 5 Investments

	Unrestricted funds	Unrestricted funds
	2023 £	2022 £
Interest receivable	2,029	352
	<u>2,029</u>	<u>352</u>

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities	Information/ publications		Development & training		Policy & consultation		Total 2023		Information/ publications		Development & training		Policy & consultation		Total 2022	
	£	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£	2022	£	2022
Staff costs	117,532		117,532		117,532		352,596		39,367		39,367		221,713		300,447	
Advertising	-		-		-		-		536		536		1,508		2,580	
Communication and transcriptions	9,445		9,445		9,445		28,335		1,805		1,805		36,227		39,837	
Office	1,410		1,410		1,410		4,230		2,717		2,717		2,717		8,151	
Project expenses	-		-		21,333		21,333		-		-		22,483		22,483	
Subscriptions	996		996		996		2,988		407		407		407		1,221	
Sundry	1,234		1,234		1,234		3,702		519		519		519		1,557	
Telephone	1,524		1,524		1,524		4,572		1,486		1,486		1,486		4,458	
Travel and subsistence	5,952		5,952		5,952		17,856		187		187		187		561	
Website and design rebrand	612		612		612		1,836		608		608		608		1,824	
	138,705		138,705		160,038		437,448		47,632		47,632		287,855		383,119	
Grant funding of activities (see note 7)	91		91		91		273		33,628		33,628		33,659		100,915	
Share of support costs (see note 8)	22,948		22,947		22,947		68,842		15,831		15,831		19,466		51,128	
Share of governance costs (see note 8)	9,298		9,297		9,297		27,892		5,512		5,512		5,511		16,535	
	171,042		171,040		192,373		534,455		102,603		102,603		346,491		551,697	

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

7 Grants payable	Information/	Development	Policy &	Total	Information/Development &	Policy &	Total
	publications	& training	consultation	2023	publications	consultation	2022
	2023	2023	2023	2023	2022	2022	2022
	£	£	£	£	£	£	£
Grants to institutions:							
Pembrokeshire People's First	-	-	-	-	4,170	4,170	12,510
British Deaf Association	-	-	-	-	4,972	4,972	14,916
RCT People First	-	-	-	-	5,000	5,000	15,000
Self-Able	-	-	-	-	4,527	4,527	13,581
Disability Can Do	-	-	-	-	5,000	5,000	15,000
Disability Arts Cymru	91	91	91	273	4,442	4,442	13,326
Aubergine Cafe	-	-	-	-	4,998	4,998	14,994
	91	91	91	273	33,109	33,109	99,327
Grants to individuals	-	-	-	-	519	519	1,588
	91	91	91	273	33,628	33,628	100,915

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Support costs	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Bank charges	517	-	517	142	-	142
Cleaning	2,727	-	2,727	2,492	-	2,492
IT costs	10,332	-	10,332	16,214	-	16,214
Light and heat	3,145	-	3,145	1,800	-	1,800
Premises	46,617	-	46,617	30,480	-	30,480
Other staff costs	5,504	-	5,504	-	-	-
Audit fees	-	7,010	7,010	-	5,492	5,492
Accountancy	-	2,196	2,196	-	6,502	6,502
Cost of trustees' meetings	-	1,360	1,360	-	1,020	1,020
AGM and professional fees	-	17,326	17,326	-	3,521	3,521
	<u>68,842</u>	<u>27,892</u>	<u>96,734</u>	<u>51,128</u>	<u>16,535</u>	<u>67,663</u>
Analysed between Charitable activities	<u>68,842</u>	<u>27,892</u>	<u>96,734</u>	<u>51,128</u>	<u>16,535</u>	<u>67,663</u>

Governance costs includes payments to the auditors of £7,010 (2022: £5,492) and £2,196 for accountancy and other services (2022: £6,502).

## 9 Trustees

None of the trustees (or any persons connected with them) received any remuneration from the charity during the current or prior year.

Included in the cost of trustees' meetings is an amount of £1,232 (2022: £nil) paid to the individual trustees in reimbursement of expenses. All trustees can claim reimbursement of the cost of attending meetings and a total of 4 trustees (2022: none) were paid expenses in the year, in relation to travel, subsistence and accommodation.

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 10 Employees

##### Number of employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Service delivery	9	9
Administration	2	2
	11	11

##### Employment costs

	2023 £	2022 £
Wages and salaries	307,027	265,623
Social security costs	30,001	20,873
Other pension costs	15,568	13,951
	352,596	300,447

##### Key management personnel

The key management personnel as detailed in the trustees report received benefits (including gross salary, employers national insurance and employers pension contributions) totalling £152,621 (2022 - £117,729).

There were no employees whose annual remuneration was £60,000 or more in the current or prior year.

#### 11 Debtors

	2023 £	2022 £
<b>Amounts falling due within one year:</b>		
Trade debtors	22,945	32,547
Prepayments and accrued income	11,575	96,821
	34,520	129,368

#### 12 Creditors: amounts falling due within one year

	Notes	2023 £	2022 £
Other taxation and social security		7,245	-
Deferred income	13	40,000	-
Trade creditors		2,104	27,949
Other creditors		366	-
Accruals		21,256	5,231
		70,971	33,180

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

---

### 13 Deferred income

	2023 £	2022 £
Other deferred income	40,000	-
	<u>40,000</u>	<u>-</u>

Deferred income is included in the financial statements as follows:

	2023 £	2022 £
Balance brought forward	-	-
Income received	40,000	-
Income released	-	-
	<u>40,000</u>	<u>-</u>
Balance carried forward	<u>40,000</u>	<u>-</u>

The deferred income above relates to a contract for services with the National Trust which was invoiced by the charity pre year end for which the services were provided post year end.

**DISABILITY WALES/ANABLEDD CYMRU**

**NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)**

**FOR THE YEAR ENDED 31 MARCH 2023**

14 Restricted funds	Balance at 1 April 2021 £	Movement in funds			Balance at 1 April 2022 £	Transfers £	Movement in funds			Balance at 31 March 2023 £
		Incoming resources £	Resources expended £	Transfers £			Incoming resources £	Resources expended £	Transfers £	
Big Lottery Fund Innovation Grant	1,497	-	-	-	-	(1,497)	-	-	-	-
Fawcett Society	2,881	-	-	-	2,881	(2,881)	-	-	-	-
Big Lottery Fund: DRILL	8,149	-	-	-	8,149	(8,149)	-	-	-	-
DRILL Capacity Building	9,675	-	-	-	9,675	(9,675)	-	-	-	-
In Control - Holding Account	3,217	-	-	-	3,217	-	-	-	3,217	-
DRILL Ethics Committee	3,854	-	-	-	3,854	(3,854)	-	-	-	-
WCVA Wales Volunteering Grant	-	17,748	(17,748)	-	-	-	1,972	-	1,972	-
NLCF - Equal Power Voice	-	17,848	(17,848)	-	-	-	29,754	(29,468)	286	-
UNCRDP Civil Social Reporting	-	19,997	(16,011)	-	-	(3,986)	-	-	-	-
New Curriculum for Wales - UNCRDP Resources	-	35,000	(7,138)	-	27,862	-	89,086	(66,202)	50,746	-
DPO Grants	-	135,000	(136,536)	-	-	1,536	1,535	(272)	1,263	-
Tai Pawb Housing	2,200	-	-	-	2,200	-	-	-	(2,200)	-
Welsh Government EU Transition Fund	15,498	-	(144)	-	15,354	-	-	-	-	15,354
Endeavour Project	15,170	-	-	-	15,170	-	-	-	-	15,170
Big Lottery Fund - Emerging Futures	8,190	-	(7,750)	-	-	(440)	-	-	-	-
National Emergencies Trust (NET)	11,798	-	(11,798)	-	-	-	-	-	-	-
Welsh Government Access to Elected Office Fund	-	48,226	(56,919)	-	-	8,693	29,525	(32,858)	3,333	-
Welsh Government Reserves & Reconstruction	19,585	-	(21,302)	-	-	1,717	-	-	-	-
Voter Registration Grant	-	11,802	(11,802)	-	-	-	1,703	-	-	1,703
Welsh Government Social Model Other	-	17,294	(17,294)	-	-	-	6,520	(7,653)	1,133	-
WCVA Third Sector Resilience Fund	-	-	-	-	-	-	1,350	(1,350)	-	-
Access to Work Scheme	-	-	-	-	-	-	49,571	(28,087)	21,484	(992)
							8,843	(9,835)		
	101,714	302,915	(322,290)	7,520	89,859	(23,790)	219,859	(175,725)	(23,790)	110,203

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 14 Restricted funds

(Continued)

**Big Lottery Fund Innovation Grant: CDCC-** was a partnership between Disability Wales and the Wales Co-operative Centre and is funded by the Big Lottery Fund's BIG Innovation Fund.

**Fawcett Society- Embolden:** Spirit of Disabled Women is a vision to change negative perceptions of disabled people.

**Big Lottery Fund: DRILL** – Funded by Lottery and in partnership with Disability Action Northern Ireland, Inclusion Scotland and Disability Rights UK: DRILL stands for Disability Research on Independent Living and Learning.

**DRILL Capacity Building** - Events to build capacity and promote dissemination of research and share learning from the DRILL Programme.

**In Control – Holding Account** - Wales Alliance – Citizen Directed Support re Personalisation Agenda in Wales.

**DRILL Ethics Committee** - Research ethics are guidelines for making decisions.

**WCVA Wales Volunteering Grant** - Equip project supporting work placements for disabled students.

**NLCF - Equal Power Voice** programme to increase diversity of representation in public and political life in Wales.

**UNCRDP Civil Social Reporting** - report on the implementation of disability rights in Wales to inform the United Nations Committee on Disability Rights' review into the implementation of the United Nations Convention on the Rights of Disabled People in the UK.

**New Curriculum for Wales - UNCRDP Resources** - project to create materials to promote the United Nations Convention on the Rights of Disabled People (UNCRDP).

**DPO Grants** - funding used to provide Disabled People's Organisations with grants to help with the loneliness/isolation and/or advocacy that disabled people faced during covid.

**Tai Pawb Housing- Accessible social housing project.**

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

### 14 Restricted funds

(Continued)

**Welsh Government EU Transition Fund** - Capacity enhancing Brexit support programme for disabled people's organisations (DPO's) and their stakeholders throughout Wales.

**Endeavour Project** - Endeavour aims to inspire and support entrepreneurial ambition among disabled people in Wales.

**Big Lottery Fund - Emerging Futures**- production of a suite of videos and blog made by disabled people on the experiences of lockdown..

**National Emergencies Trust (NET)**- distribution of emergency grants to Disabled People's Organisations (DPOs) across the UK to support disabled people with the impact of Covid-19; DW managed the distribution in Wales on behalf of a UK wide consortium of national DPOs.

**Welsh Government Access to Elected Office Fund** - set up and management of a fund to assist with addressing the barriers faced by disabled people standing as candidates in the Senedd 2021 and Local Government 2022 Elections.

**Welsh Government Reserves & Reconstruction**- additional funding awarded to extend the reach in Wales of the NET Covid-19 DPO Emergency Grants.

**Voter Registration Grant** - campaign to encourage disabled people to register to vote.

**Welsh Government Social Model** - delivery of training on the Social Model.

**Other** - Catalyst Cymru: Broadening Horizons project funded by the National Lottery Heritage Fund Wales (NLHF Wales).

**WCVA Third Sector Resilience Fund** - Grant award to enhance our potential for income generation by developing a strategy to scale up capacity to deliver training and consultancy services.

**Access to Work Scheme** - Funding from DWP to provide access requirements for members of staff.

**Transfers:** transfers from restricted reserves to unrestricted reserves relate to projects that have ended and the charity has been given permission by the funder to release any remaining funds. Transfers from unrestricted reserves to restricted reserves relate to project overspends that have been agreed to be covered by unrestricted funds by the board of trustees.

# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 15 Designated funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes:

	Movement in funds		Movement in funds		
	Balance at 1 April 2021	Incoming resources	Balance at 1 April 2022	Incoming resources	Balance at 31 March 2023
	£	£	£	£	£
Bursary scheme	32	-	32	-	32
Campaigns	9,650	-	9,650	-	9,650
Legacies	156,949	-	156,949	-	156,949
Redundancy	58,499	-	58,499	-	58,499
	<u>225,130</u>	<u>-</u>	<u>225,130</u>	<u>-</u>	<u>225,130</u>

**Bursary scheme** - is designated for full members or disabled individual members to access to attend DW events, expenditure is released each year when incurred in relation to this fund.

**Campaigns** - is designated for future campaign costs, expenditure will be incurred in future periods.

**Legacies** - a legacy was received by the charity in a previous financial year. This has been designated for future project use. Expenditure will be incurred in future periods.

**Redundancy** - this is designated for future costs that may be incurred should the organisation cease, expenditure is released when incurred in relation to this fund.



# DISABILITY WALES/ANABLEDD CYMRU

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2023

#### 17 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	4,419	15,300

#### 18 Status of the company

The charity is a company limited by guarantee and not having share capital, exempt from the requirement to use the word "limited" and registered as a charity. The liability of the members is limited to £1 each.

#### 19 Related party transactions

The charity was under the control of the trustees throughout the current and previous year.

The Chief Executive Rhian Davies is a trustee of Wales Council for Voluntary Action (WCVA). The charity received income from WCVA totalling £52,243 during the year (2022: £18,449). The charity were invoiced £4,660 (2022: £122) by WCVA during the year. There were no amounts outstanding at the current or prior year end.

Rhian Davies is also the Vice Chair of Women's Equality Network. The charity received income from the organisation totalling £41,617 during the year (2022: £5,986). Amounts outstanding at the year end totalled £1,552 (2022: £nil).

#### 20 Pension costs

The pension scheme is run by Royal London. The total cost to the charity for employers' contributions to the scheme during the year was £15,568 (2022: £13,951).

Contributions due at the year end are £nil (2022: £nil).

#### 21 Cash generated from operations

	2023 £	2022 £
Surplus for the year	34,229	54,451
Adjustments for:		
Investment income recognised in statement of financial activities	(2,029)	(352)
Movements in working capital:		
Decrease/(increase) in debtors	94,848	(86,844)
(Decrease) in creditors	(2,209)	(44,709)
Increase in deferred income	40,000	-
<b>Cash generated from/(absorbed by) operations</b>	<b>164,839</b>	<b>(77,454)</b>

## **DISABILITY WALES/ANABLEDD CYMRU**

### **NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023**

---

#### **22 Analysis of changes in net funds**

The charity had no debt during the year.

