

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWIG-SAIN



Trustee's Annual Report and Financial Statements for the year ended 31 March 2023
Company Limited by Guarantee No.2959589

Registered Charity No. 1048017

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Legal and Administrative Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

Reference and Administrative Information

Registered Company number 2959589 (England and Wales)
Registered Charity number 1048017

Registered Office

77 Conway Road
Colwyn Bay
Conwy
LL29 7LN

Trustees/Directors

Mark Davies (resigned 21/11/2022)
Iain de Wit
Christine Jones
Sylvia Jean Margaret McCabe (resigned 13/05/2022)
Elizabeth Steele
Dawn Sommerlad

Company Secretary

Mr. S G Shutler

Managing Director

Sarah Thomas

Accountants

Aston Hughes & Co
Chartered Accountants and Statutory Auditors
Selby Towers
20 Princes Drive
Colwyn Bay, Conwy.
LL29 8PE

Bankers

National Westminster Bank,
247 High Street,
Bangor, Gwynedd.
LL57 1RW

Structure, Governance and Management

Governing Document

The Association was incorporated on 17 August 1994 as a company limited by guarantee, with a company registration number of 2959589 and has no share capital. The liability of each member in the event of winding up is limited to £1. The Association is registered with the Charity Commission. The registered charity number is 1048017. The governing document of the Association is the Memorandum and Articles of Association, This was last amended at the Annual General Meeting held on the 3rd December 2019.

The objects of the charity are:

"The relief of people who are deaf, blind, suffer visual or hearing impairment or are disabled and have a physical or mental impairment that has a long-term negative effect on their ability to do normal daily activities by the promotion, development and the provision of appropriate facilities, services and resources and in particular, but not exclusively, by promoting, developing and cause to be provided appropriate facilities, services and resources to improve the quality of life and equality of opportunities for people with visual impairment, hearing impairment, physical or mental disability."

Recruitment and Appointment of The Board of Directors, known in this document as "The Board"

The directors of the company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as members of The Board. Under the requirements of the Memorandum and Articles of Association, the members of The Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Centre of Sign-Sight-Sound represents people with varying degrees of hearing loss and seeks to ensure that their needs are appropriately reflected through the diversity of the trustee body. The Association also recognises the importance of people with traditional business skills and individuals are approached to stand for election to The Board when a skills gap appears.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity and are encouraged to take part in events that are run each year.

Additionally, new trustees without previous experience on a management committee are encouraged to attend a short training session with the Chair of the charity who covers:

- The obligations of Board members
- The Memorandum and Articles of Association
- Policies and Procedures
- The Business Plan for the year including future plans and objectives
- The last Annual Report and Financial Statements

New committee members are also encouraged to attend training provided by one of the local voluntary service councils on Roles and Responsibilities of Trustees and are handed a folder containing all of the above mentioned documents.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed. The Board have examined the major strategic, compliance, financial and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Organisational Structure

The Centre of Sign Sight Sound has a Board of Directors of not less than 3 and not more than 15 members, who meet on a regular basis and are responsible for the strategic direction and policy of the charity. Current members are from a variety of backgrounds relevant to the work of the charity.

The day to day responsibility for the provision of the services rests with the Management Team who are responsible for ensuring that the charity delivers the services specified to a high standard. The Team are also responsible for the supervision of other staff, ensuring that they continue to develop their skills and working practices in line with good practice.

Related Parties

The Centre of Sign Sight Sound works closely with a number of national organisations which complement the charity's objectives including the Association of Sign Language Interpreters, RNID, Elite Supported Employment, Agoriad Cyf, Merthyr Institute for the Blind, British Society for Mental Health and Deafness, the six voluntary service councils covering the North Wales region as well as Wales Council for Voluntary Action. The Centre of Sign Sight Sound is also a member of the Consortium of Deaf Organisations in Wales.

Objectives and Activities

The aims, objective and principal activity of the company is the support of profoundly Deaf, deafened, deafblind, hard of hearing and Disabled people within North Wales. Imperative to this is the promotion, development and provision of appropriate facilities, services and resources with a purpose of public benefit for those affected by deafness.

The Association does this by providing:

- Advice and Information
- Deaf awareness, communication training and BSL Awareness training for businesses and service providers
- Educational Services

- Equipment demonstrations and rehabilitation/habilitation and enablement advice for deaf people
- Community Information, Advice, Support and Advocacy Services
- Specialist employability services
- Media Production
- Lobbying for equal access to services and employment

Achievements and Performance for the period 1st April 2022 to 31st March 2023

Accessible Health



We have worked closely with colleagues from Betsi Cadwaladr University Health Board to ensure Deaf and Hard of Hearing people have equitable access to Health Services.

Our stats for 2022/2023

- Appointments made/cancelled 469
- Interactions with WITS 157
- Advice to Health Professionals 352
- Any other work associated with health 126
- Total Accessible Health Jobs in 2022/2023 1104

Live Well with Hearing Loss

Our Live Well with Hearing Loss 2 project is now in its third year supporting people to remain as independent as possible in their own homes. Our befriending service has recruited a group of volunteers who are now offering befriending either in person, by phone or by letter.

Flintshire CSI

Our Flintshire project was once again extended until September 2023.

The project relied very heavily on meeting people out in the community and, as you can imagine, this proved to be difficult for a lot of the year, however, as restrictions have lifted we have ventured back into the community organising community hubs with Keyring, on of the other CSI partners.

Our online presence remains high attracting thousands of visitors to specific pages about aids and equipment.



Information, Advice and Assistance (IAA)

General

The Information, Advice and Advocacy service continues in Gwynedd and Denbighshire and we work with Conwy Deaf Translation and Support Service, and the Deaf Club Conwy Coffee Morning to provide the service during some of their drop-in's and on an emergency basis for those unable to attend the pre-booked sessions.

COVID

Our bespoke COVID service ran for the first third of the year. We continued to produce a catalogue of information videos about the pandemic and share some of the anecdotal information that people with a sensory loss may miss out on, information that some people may pick up by overhearing other people talking, or because it had been reported on the radio.

In the 4 months covered by this report, we carried out 411 assignments with individuals and produced 6 videos that have reached 1746 people! All thanks to the following people and organisations that supported us:



Moondance Foundation
Steve Morgan Foundation

JobSense

JobSense is an employment project that we deliver in 2 partnerships, one with RNID and Elite Supported Employment, the other with Agoriad Cyf, Elite and Merthyr Institute for the Blind. We work with people who find it difficult to get into employment because of their Sensory Loss who live all over North Wales.

Our East project came to an end in December 2022. During that time we supported 27 people who were Blind or visually impaired closer to employment.

Our West project will run through to September 2023. Where we were only able to work with people with a Visual Impairment in the East, we are able to work with anyone with a sensory loss in the West.

As a result of the work of the team, we have been able to work with some 64 people over the last 12 months, finding employment for some and supporting others into training.



Training

Our training has really re-found it's feet this year. We have run various Sensory Awareness, Deaf Awareness and BSL classes to a range of customers, from Citizen's Advice to Wrexham County Council.

We have trained a total of 93 learners this year with more courses booked through to next year.

We have also been able to launch our online Sensory Loss Awareness course this year, more on that can be found in the Cael Cymru section.

Digital Media

Our Digital Media Team continue to work on Cael Cymru, our lottery funded project to make places of historical or tourism interest more accessible for all people with the introduction of signed videos and audio tracks of their written information and an online Sensory Loss Awareness Training course. This course will be accessible via BSL, English and Welsh.

The team have also created media for DeafBlind UK, various health related media for BCUHB and all of the internal media for the organisation.

Finance

Financial Review

Funding 2022/23

We have received funding from Denbighshire, in partnership with Vision Support, and Gwynedd County Councils for Information, Advice and Advocacy support. Our contract Flintshire was extended for 18 months and will now finish in March 2024. We continue to support Betsi Cadwaladr University Health Board for accessible health. These are service level agreements with signed contracts for agreed levels of service for a set level of funding.

We completed our information and advice through multi-media videos and other communication channels for COVID in June 2022 with the support given to us by the Steve Morgan Foundation and Moondance Foundation in the last financial year.

Funding for restricted projects has continued to be received from the National Lottery People & Places for the Cael Cymru project.

Grant money was received from RNID for our share of the Live Well with Hearing Loss project.

Grant money was received from the Welsh Government and Welsh European Funding Office to support the JobSense projects in North East and North West Wales.

We have received donations of £5,338 (2022: £3,761) in the year from private individuals and groups.

Sales of interpreting services decreased as COS no longer employs interpreters. Access to Work support has decreased this year as we only employ one person requiring communication support currently..

Media services in general have fallen as more time was used in specific COVID-19 videos and work on the Cael Cymru project.

The organisation provides quarterly management accounts that are discussed in the Trustee Board meetings.

The management team is made up of 4 senior managers who work on the various aspects of the charity's delivery of services and administer the charity on a day to day basis.

Reserves Policy

The Board have reviewed its reserves policy and determined that the unrestricted general funds held by the charity should aim to be six months of income received. This would provide sufficient funds for the charity to operate whilst waiting payment of grants and to respond to emergency applications for grants and fund-raising initiatives which arise from time to time. The present level of unrestricted reserves available to the charity is £420,014 (2022: £313,590) which are readily available to meet the general activities of the charity. This is slightly higher than 6 months of income, but the Board has agreed to fund a Child Education Officer for a year from October 2023 after being unsuccessful in the bid for the People's Choice recently. This will reduce the level of reserves back to the 6 month target.

The Board has agreed have a designated property reserve of £328,670 (2022: £184,751) in line with Charity Commission guidance which represents the book value of the freehold property held by the

charity. The Charity also has restricted reserves of £70,428 (2022: £149,897). This represents a restricted legacy for the provision of services to children with a hearing loss, and the advance from the National Lottery for the Cael Cymru project.

Plan for the Association for Future Periods

The Association continually reviews and develops its strategic business plan, to drive and inform the organisations work in the coming years. The plan is reviewed annually to ensure its relevance and practicality.

The Association's Board of Trustees are aware that the organisation is, currently and for the foreseeable future operational periods, facing a rapidly changing and challenging external commissioning/funding and hence operational delivery environment. There is less local authority funding now. Consequently, to remain sustainable in the long term, the Association needs to adapt, develop and constantly review its business, financial, operational and growth strategies. The Association is now seeking funding from a much broader group of agencies to provide services to a greater range of disabled and sensory loss users. The Association is looking to extend its partnerships with other similar organisations to deliver these services.

Public Benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, information is given above in the achievements and performance section.

Fundraising

How we fundraise

Our fundraising activities are delivered in house. We take a supporter-led approach to our fundraising, which means we offer a variety of ways that the public can engage with our fundraising. It is important to us that supporters find a way to give to us that works for them. This includes, but is not limited to, making one-off or repeat donations, taking on a challenge, and asking their networks to support them, buying a lottery or raffle ticket, or leaving a gift to us in their will.

Ensuring positive fundraising

Our aim is to ensure that engaging with COS's fundraising activities is a positive experience and that donors and the public are always treated with respect, fairness, honesty, and clarity. We regularly review our fundraising approach and work with others with the aim of promoting best practice across the charity sector.

Keeping our supporters' data safe

We take the role of protecting and using supporter data in the right way very seriously. Our Chief Data Officer and Information Security team continually review how we securely and safely store, manage, and destroy personal and sensitive information. We maintain a strict adherence to the Data Protection Act 2018 and record supporters' preferred methods of communication.

Fundraising through third parties

We do not fundraise through 3rd parties.

How we monitor fundraising

All fundraising activity is subject to an approval process that is supported by our Board of Trustees.

The performance of fundraising campaigns is regularly reviewed. We are consistently looking to hear feedback from supporters and internal and external stakeholders to deliver a high standard of performance and compliance.

Protecting the privacy and data of our supporters

We remain committed to protecting and respecting the privacy of all our supporters.

In 2022/2023 we received 0 complaints about our fundraising practices. We take all complaints seriously and respond to each one in line with our complaints policy.

Protecting vulnerable people

We adhere to the Chartered Institute of Fundraising's principles of:

Being respectful – we are mindful of and sensitive to any particular need that a donor may have. We strive to respect the wishes and preferences of the donor.

Being responsive – we adapt our approach and are flexible to meet the needs of our donors. We will ask questions and take any necessary steps to ensure our donors safety and integrity.

Being fair – we do not make decisions based solely on a particular characteristics such as a person's appearance, the way they talk, any medical condition, or disability. COS treats everyone as a unique individual.

Being accountable - we take responsibility for their actions. We ensure that our work is carried out in line with the Code of Fundraising Practice.

Statement of Trustees Responsibility

The Trustees (who are also the directors of Centre of Sign-Sight-Sound for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Practice) and applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and 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 charitable company will continue in business.

As the charity's 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').

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company 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 charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Companies Provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Trustee: 

Date: 30/8/2023

Trustee: 

Date: 30/8/2023

Independent examiner's report to the Trustees of Centre of Sign Sight Sound

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2023, which are set out below.

Responsibilities and basis of report

As the charity's 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 charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

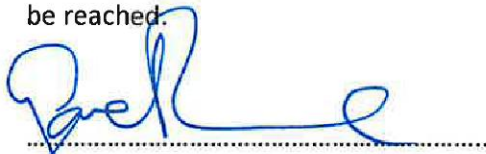
Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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 company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts 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 accounts 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.



.....
Mr Gareth Lowe BSc ACA

Date: 5/9/23

for and on behalf of:

Aston Hughes & Co Chartered Accountants and Statutory Auditors
Selby Towers, 29 Princes Drive, Colwyn Bay
North Wales, LL29 8PE

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
(REGISTRATION NUMBER 02959589)
BALANCE SHEET
AT 31 MARCH 2023

	<u>Note</u>	<u>2023</u>		<u>2022</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	9		367,187		367,941
<u>CURRENT ASSETS</u>					
Debtors	10	76,702		80,618	
Cash at bank and in hand		<u>494,790</u>		<u>413,904</u>	
			571,492		494,522
<u>CREDITORS DUE WITHIN 1 YEAR</u>					
Due within one year	11	<u>31,921</u>		<u>36,400</u>	
<u>NET CURRENT ASSETS</u>					
	12		539,571		458,122
<u>MORTGAGE DUE MORE THAN 1 YEAR (secured)</u>					
			87,646		177,824
<u>TOTAL ASSETS LESS</u>					
<u>CURRENT LIABILITIES</u>					
	13		<u>819,112</u>		<u>648,238</u>
<u>CAPITAL AND RESERVES</u>					
Unrestricted Funds	15		420,014		313,590
Designated Funds	15		328,670		184,751
Restricted Funds	15		70,428		149,897
			<u>819,112</u>		<u>648,238</u>

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

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.

The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting record and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

Trustee 

Date: 30/8/2023

Trustee 

Date: 30/8/2023

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> <u>2023</u> £	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> <u>2022</u> £
Income and Endowments							
From:							
Donations & Legacies	2	5,628	-	5,628	3,978	-	3,978
Investment Income		3,702	-	3,702	36	-	36
Charitable activities							
Activity based Grants & Contracts	3	106,175	453,660	559,835	109,135	409,198	518,333
Training & Service Provision	4	104,484	-	104,484	131,846	-	131,846
Rental Income		7,923	-	7,923	3,619	-	3,619
Profit on sale of Fixed Assets		-	-	-	700	-	700
Total Incoming resources		227,912	453,660	681,572	249,313	409,198	658,511
Resources expended							
Raising funds		13	-	13	124	-	124
Charitable activities	5	101,937	408,748	510,685	169,189	272,757	441,946
Loss on disposal of fixed assets							
Total expenditure		101,950	408,748	510,698	169,312	272,757	442,070
Net Income/(expenditure) for the year	7	125,962	44,912	170,874	80,001	136,441	216,441
Transfer between Funds		124,381	(124,381)	-	67,994	(67,994)	-
Net Movement in Funds for the Year		251,499	(79,469)	170,874	147,994	68,447	216,441
Reconciliation of funds							
Total funds brought forward		498,341	149,897	648,238	350,347	81,450	431,797
Total funds carried forward		748,684	70,428	819,112	498,341	149,897	648,238

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	<u>Note</u>	<u>Total</u> <u>2023</u> £	<u>Total</u> <u>2022</u> £
Cash flows from operating activities			
Net cash income (expenditure)		170,874	216,441
Finance costs		5,763	7,737
		<u>176,638</u>	<u>224,178</u>
 Adjustment to cash flows from non cash items			
Depreciation	9	14,851	12,058
		<u>191,489</u>	<u>236,236</u>
 Working Capital adjustments			
(Increase)/ decrease in debtors	10	3,916	(66,580)
Increase/ (decrease) in creditors	11	(4,480)	(1,697)
		<u>190,925</u>	<u>167,959</u>
 Net Cash flow from operating activities			
 Cash flows from investing activities			
Purchase of tangible fixed assets	9	(14,097)	(19,848)
Disposal of tangible fixed assets			
		<u>(14,097)</u>	<u>(19,848)</u>
 Cash flows from financing activities			
Interest paid		(5,763)	(7,737)
Loan repayments		(90,178)	(7,111)
		<u>(95,942)</u>	<u>(14,847)</u>
 Net increase/(decrease) in cash and cash equivalents	 14	 <u>80,886</u>	 <u>133,263</u>
 Cash and cash equivalents brought forward		 413,904	 280,641
 Cash and cash equivalents carried forward		 <u>494,790</u>	 <u>413,904</u>

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023

1 ACCOUNTING POLICIES

a. Charity Status

The charity is a charity limited by guarantee incorporated in England and Wales and consequently does not have a share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The registered office address is provided on the company information page.

b. Accounting convention

The financial statements have been prepared under the historical cost convention (unless otherwise stated) and in accordance with the 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 Ireland (FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

Centre of Sign Sight Sound meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

d. Fixed Assets

All Fixed Assets apart from those purchased by specific fundraising projects are capitalised at cost.

Assets below £500 are not capitalised.

Depreciation has been calculated at a rate suitable for writing off the assets of the company over their useful lives

The rate applied has been:

Fixtures and fittings	15% reducing balance
Computer equipment	33% reducing balance
Motor vehicles	25% Straight line
Buildings	2% Straight line

e. Donations

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

* When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

*When donors impose conditions that have to be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions are met.

*When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this is included in incoming resources of restricted funds when receivable.

f. Legacies

Income from legacies are included in incoming resources when the organisation becomes legally entitled to the asset and the value recorded can be with sufficient reliability.

g. Interest receivable

Interest is included when receivable by the charity.

h. Operating leases

Operating lease rentals are charged to the Income and Expenditure account as incurred.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 Continued

i. Resources expended

Resources expended are included in the Statement of Financial Activities on an accruals basis. Certain expenditure is directly attributable to specific activities and has been included in those categories. Where items of expenditure involved more than one cost category the basis of apportionment is as follows:

	Fundraising	Direct	Charitable Governance
Salaries			
Managing Director		90%	10%
Management Team		90%	10%

j. Pension costs

The company operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the income and expenditure account in the period to which they relate. These contributions are invested separately from the company's assets.

k. debtors

Trade debtors are amounts due from customers or funders. A provision for impairment of debtors is made when there is objective evidence that the charity may not be able to collect all the amounts due.

l. Cash at bank and in hand

Cash and cash equivalents comprise cash on hand and call deposits.

m. Borrowings

Mortgage secured on the property with a carrying value of £328,670 (2022: £333,004). The mortgage is repayable over 25 years to July 2039 at a variable interest rate of 9.25% (2022: Fixed Rate of 4.15%).

n. Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

o. Restricted Funds

Restricted funds are to be used for specific purposes, within the objects of the charity, as laid down by the donor. The objects of the Charity without further specified purpose and are available as general funds.

p. Designated Funds

Designated funds represent unrestricted funds which have been designated by the directors in furtherance of the general objectives of the charity

	2023	2022
2 DONATIONS AND LEGACIES		
	£	£
Donations	5,338	3,761
Gift Aid Reclaimed	205	-
Membership Income	85	217
Total	5,628	3,978

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2023 Continued

3 GRANTS	2023	2022
	£	£
General Fund		
Denbighshire County Council	20,365	23,723
Flintshire County Council	40,585	40,187
Gwynedd County Council	23,142	23,142
BCUHB - Accessible Health	22,083	22,083
	106,175	109,135
Restricted Funds		
RNID LWHL Project	55,371	52,654
COVID-19 Grants	-	49,888
JobSense EW	59,053	139,808
JobSense WWW	249,522	62,935
National Lottery Community Fund	89,714	96,723
Puffins Project	-	7,190
Total	559,835	518,333

4 INCOME FROM TRAINING AND SERVICE PROVISION	2023	2022
	£	£
Interpreting	12,860	18,650
ATW support services	54,378	84,809
Training Income	14,331	2,835
Consultations	17,261	14,318
Fire Service Home Safety Checks	80	140
BSL Video Clips	-	9,589
Advice and Advocacy	1,556	-
Sundry	4,018	1,505
Total	104,484	131,846

5 DIRECT CHARITABLE EXPENDITURE	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Provision of services						
Salaries	52,064	327,250	379,314	96,238	245,349	341,588
Cost of services	9,341	13,653	22,994	11,098	11,970	23,068
Office expenditure	11,450	62,446	73,896	34,639	10,443	45,082
Depreciation	9,452	5,399	14,851	7,063	4,995	12,058
Governance	19,630	-	19,630	20,151	-	20,151
Total	101,937	408,748	510,685	169,189	272,756	441,946

6 ANALYSIS OF GOVERNANCE COSTS	Unrestricted Funds	Restricted Funds	Total 2023	Unrestricted Funds	Restricted Funds	Total 2022
	£	£	£	£	£	£
Salaries	16,825	-	16,825	12,342	-	12,342
Premises and Office expenditure	-	-	-	5,711	-	5,711
Independent review	2,100	-	2,100	1,920	-	1,920
Accountancy Costs	706	-	706	177	-	177
Total	19,630	-	19,630	20,151	-	20,151

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7 NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR	2023	2022
This is stated after	£	£
charging:		
Depreciation	14,851	12,830
Accountancy	706	177
Operating lease expenditure	2,693	265
Independent review	2,100	1,920
	<u>2,100</u>	<u>1,920</u>

No trustees received remuneration from the Charity during the year.
Travel costs amounting to £216 (2022 - £124) were reimbursed to 1 trustee (2022 - 1 trustees).

RELATED PARTY TRANSACTION

During the year the charity received £6,000 for rental of office space from Clecs Media Cyf a company whose directors are also part of the senior management team of the charity. The charity also paid out £8,000 to Clecs Media Cyf for advertising. £1,000 was for advertising the charity and £7,000 was for advertising of the Cael Cymru project across North Wales. All transactions were approved by the Trustees. (2022: there were no related party transactions.)

8 STAFF COSTS AND NUMBERS	2023	2022
Staff costs were as follows:	£	£
Salaries	352,328	310,366
Social Security costs	28,823	25,347
Pension costs	14,988	12,915
	<u>396,139</u>	<u>348,627</u>

No employee earned £60,000 or more.
The average number of employees during the year was

	2023	2022
Direct Charitable Activities	10	10
Management & Administration	4	4
Total	<u>14</u>	<u>14</u>

Total amount of key management remuneration and benefits in the year totalled £168,248 (2022: £123,422)

PENSION COSTS

Defined contribution scheme

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £14,988 (2022: £12,915). The pension cost is allocated to activities and funds in accordance with the nature of the work undertaken by staff.

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9 TANGIBLE FIXED ASSETS

	Land and Buildings £	Fixtures, Fittings, Equipment £	Motor Vehicles £	Total £
<u>COST</u>				
At 1 April 2022	366,719	96,603	-	463,322
Additions	-	14,097	-	14,097
Disposals	-	-	-	-
At 31 March 2023	366,719	110,700	-	477,419
<u>DEPRECIATION</u>				
At 1 April 2022	33,715	61,667	-	95,381
Charge for the year	4,334	10,516	-	14,851
Disposals	-	-	-	-
At 31 March 2023	38,049	72,183	-	110,232
<u>NET BOOK VALUE</u>				
At 31 March 2022	333,004	34,936	-	367,941
At 31 March 2023	328,670	38,517	-	367,187

The net book value at 31 March 2023 and 31 March 2022 represents fixed assets used in the relief of people with a Sensory Loss and Disabled people within Wales.

10 DEBTORS

	2023 £	2022 £
Trade debtors	11,225	46,570
Prepayments & Accrued Income	65,477	34,048
	<u>76,702</u>	<u>80,618</u>

11 CREDITORS - due within one year

	2023 £	2022 £
Trade creditors	5,918	3,971
Other Creditors	12,587	3,808
Mortgage due within 1 year (secured)	2,463	6,927
Taxation and Social Security	8,804	9,156
Accruals	2,149	12,538
	<u>31,921</u>	<u>36,401</u>

Mortgage due more than 1 year

	2023 £	2022 £
Amounts payable by instalments 2-5 years (secured)	12,117	31,934
Amounts payable by instalments greater than 5 years (secured)	75,529	145,890
	<u>87,646</u>	<u>177,824</u>

Mortgage secured on the property with carrying value of £328,670 (2021: £333,004), the mortgage is repayable over 25 years ending July 2039, at a variable interest rate of 9.25% (2021: Fixed Rate of 4.15%).

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12 OPERATING LEASE COMMITMENTS	2023	2022
The following operating lease payments are committed to be paid within one year	£	£
Expiring		
Within on year	2,603	2,603
Between one and five years	2,263	4,866
	4,866	7,469

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total	General	Designated	Restricted
	2023	Fund	Property	Funds
	£	£	Fund	£
	£	£	£	£
Fund balances at 31 March 2023 are represented by:				
Fixed assets	367,187	38,517	328,670	-
Current assets	571,493	501,065	-	70,428
Current liabilities	31,922	31,922	-	-
Long term liabilities	87,646	87,646	-	-
	819,112	420,014	328,670	70,428

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total	General	Designated	Restricted
	2022	Fund	Property	Funds
	£	£	Fund	£
	£	£	£	£
Fund balances at 31 March 2022 are represented by:				
Fixed assets	367,941	34,936	333,004	-
Current assets	494,522	308,128	36,497	149,897
Current liabilities	36,400	29,472	6,927	-
Long term liabilities	177,824	-	177,824	-
	648,238	313,591	184,750	149,897

14 Analysis of changes in net debt

	At 1 April	Cash flows	Other	At 31 March
	2022			2023
	£	£	£	£
Cash and bank on hand	413,904	80,886	-	494,790
Loan falling due within one year	(6,928)	4,466	-	(2,462)
Loan falling due in more than one year	(177,824)	90,178	-	(87,646)
Total	229,152	175,530	-	404,682

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15 FUNDS

The income of funds of the charity include restricted funds.

	At 1 April	Incoming	Outgoing		At 31 March
	2022	Resources	Resources	Transfers	2023
	£	£	£	£	£
Restricted funds					
Dr Ceinwen Evans	53,695			531	53,164
RNID Living Well Project	-	55,371	48,681	6,690	-
JobSense WWW	-	249,522	204,152	45,370	-
JobSense EW	45,275	59,053	37,254	67,074	-
COVID -19	12,472	-	12,472	-	-
National Lottery Community Fund	27,247	89,714	94,450	5,247	17,264
Ynys Mon County Council	10,000	-	10,000	-	-
Puffins Project	1,209	-	1,740	(531)	-
	149,897	453,660	408,748	124,381	70,428
Unrestricted funds					
General reserve	313,590	227,912	101,950	19,538	420,014
Designated Reserve	184,751	-	-	(143,919)	328,670
	648,238	681,572	510,698	-	819,112

	At 1 April	Incoming	Outgoing		At 31 March
	2021	Resources	Resources	Transfers	2022
	£	£	£	£	£
Restricted funds					
Dr Ceinwen Evans	53,695	-	-	-	53,695
RNID Living Well Project	7,000	52,654	41,632	18,022	-
JobSense WWW	-	62,935	47,447	15,488	-
JobSense EW	-	139,808	94,533	-	45,275
COVID -19	2,000	49,888	28,273	11,143	12,472
National Lottery Community Fund	-	96,723	45,757	23,719	27,247
National Lottery People & Places					
COVID 19	8,755	-	9,134	(379)	-
Ynys Mon County Council	10,000	-	-	-	10,000
Puffins Project	-	7,190	5,981	-	1,209
	81,450	409,198	272,757	67,994	149,897
Unrestricted funds					
General reserve	204,588	249,313	169,312	(29,002)	313,590
Designated Reserve	145,759	-	-	(38,992)	184,751
	431,796	658,511	442,070	-	648,238

Purpose of Restricted Funds:

Dr Ceinwen Evans - Restricted legacy for the provision of services to children with a hearing loss.

RNID Living Well with Hearing Loss Project - Joint project with AOHL to support people confronting hearing loss, deafness and tinnitus through Hearing Hubs ensuring people with a hearing loss get the help they need.

JobSense West Wales and the Valleys (WWW) - This is a 2 year project through the Welsh Government and Welsh European Funding Office to help people over 25 with vision impairment towards employment.

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JobSense East Wales (EW) - This is a 3 year project through the Welsh Government and Welsh European Funding Office to help people over 25 with vision impairment towards employment.

COVID -19 Grants - These are from the Steve Morgan Foundation, Coronavirus Resilience Fund, Gwynt-Y-Mor, Denbigh Church Fund, Charities Aid Foundation, Pocklington Trust, Tesco Bags Groundforce, Mantell Gwynedd and Medryn Mon toward providing information, advice and advocacy through multi-media videos and other multi-media communications to explain COVID-19 to the sensory loss community in Welsh and English.

National Lottery People and Places - Grant toward providing information, advice and advocacy through multi-media videos and other multi-media communications to explain COVID-19 to the sensory loss community.

National Lottery Community Fund - People and Places Funding for Cael Cymru Project to produce 40 accessible videos for History Points of tourist attractions and an online learning platform for the tourist industry to teach deaf awareness. The transfers out represent the value of computer and camera equipment purchased for the project and included in the fixed assets of the charity.

Ynys Mon County Council - Grant toward producing videos and to create an online awareness package for children and young people in relation to criminal exploitation.

Puffins Project - a project to establish an early years provision to support families with deaf children so they have the best start to their school years following the long period of reduced access due to COVID.

General Funds

These are the general funds of the charity and are held to meet the requirements and general activities of the charity.

Designated Funds

The designated property fund represents the value of the freehold property owned by the charity (note 9). This fund was created as the value the property does not form part of the free reserves of the charity. It would take the trustees time to realise these funds and in so doing this would impact on the charity's activities. Previously the fund represented the value of the property less the associated mortgage.

Transfer of funds

Transfers are when the conditions of the funding being provided have been satisfied and includes where permitted within the grant conditions an amount for full cost recovery.

Sufficient resources are believed to be available to enable every fund to be used in accordance with any restriction imposed.