

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



Trustee's Annual Report incorporating the Director's report and Financial Statements
for the year ended 31 March 2024

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 2024

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

Iain de Wit (resigned 23/02/2024)

Christine Jones

Elizabeth Steele

Dawn Sommerlad (resigned 20/03/2024)

Ashley James (Appointed 13/03/2024)

Victoria Parker (Appointed 05/04/2024)

Company Secretary

Mr. S G Shutler

CEO

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

Trustee Report incorporating Director's Report

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 Extraordinary General Meeting held on the 12th April 2024.

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."

The vision, mission and values of the charity are:

Our **vision**: a world where Disability, sensory loss or risk does not limit, preclude or stigmatise people from achieving their full potential.

Our **mission**: work with our communities to improve the quality of life and equality of access for Deaf people, people with a sensory loss, Disabled people and people who are at risk.

Our **values**:

We **involve** members in decision making.

We are **open** and **inclusive**.

We are **proud** to work with others.

We work with **integrity**.

We **care** about **Community**.

We **care** about our **team**.

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 is 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. The charity also works closely with Clecs Media Cyf whose two directors are also members of the management team.

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 2023 to 31st March 2024

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.

BCUHB paid us £22,525 this year, this is used for wages, making health information videos, administration and travel.

Working on Accessible Health are Ffion, Sarah and they are supported by the admin team.

Our stats for 2023/2024

- Appointments made/cancelled - 412
- Interactions with WITS - 135
- Advice to Health Professionals - 317
- Any other work associated with health - 164
- Total Accessible Health Jobs in 2022/2023 - 1028

Live Well with Hearing Loss

Our Live Well with Hearing Loss 2 project is funded by Welsh Government via their sustainable social services fund and supports people to remain as independent as possible in their own homes. This year is the first year we have been fully responsible for the project delivery.



The income for this project is £213,273 and is used for wages, office space in Cardiff, demonstration equipment, travel and administration.

The Live Well Team are Charis, Ellie, Helen, Bethan, Lauren, Kerry and Steph.

In the 12 months covered by this report we supported 511 people and carried out 2378 interventions.

Flintshire CSI

Our Flintshire project ended on 31 March this year.

We were part of a group of organisations supporting Social Services in Flintshire. COS was responsible for providing information to Disabled residents of the county about aids, equipment and technologies that support them in their daily lives.



The majority of the work was done online with specialist pages on our website sharing how to videos, lists of new equipment, links to providers etc. The pages were visited 36000 times in the last 12 months for information.

Flintshire's contract with us saw them pay £40,585 which covered wages, travel, equipment, the cost of part of the website and some licenses. Working on the project were John, Sarah and Ffion.

Information, Advice and Assistance (IAA)

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. This year also saw us return to work in Ynys Mon.



The contracts bring in an income of £49,504 along with £48,669 from the National Lottery to provide information about the Cost of Living was used for wages and travel, the cost of making information videos and administration.

The team behind IAA are Ffion, John and Sarah with support from the admin team.

JobSense

JobSense was an employment project that we deliver in partnership with Agoriad Cyf, Elite and Merthyr Institute for the Blind. We worked with people who find it difficult to get into employment because of their Sensory Loss who live in Conwy and Denbighshire.

The project came to an end in August 2023 by which time we had supported 81 people to move closer to finding a job, some of them volunteered, some went into education, and some got paid jobs.

In this year we were paid £126,156 that covered wages, training for people on the project, travel and administration. We were also able to pay for essentials for some of our customers to buy clothes for interviews etc.

The JobSense team were Clare, Susan, Becky, Alyson, Sian and Owen.



WorkingSense



After JobSense finished we applied for funds from the Levelling Up/Shared Prosperity Fund. This was to offer the same services as JobSense but to all disabled people in Conwy, Denbighshire and Flintshire. This project will run from 1 September 2023 to 31 December 2024.

The income for the project in the year was £177,716 which covered the same costs as JobSense but with additional staff to cover the larger area.

The WorkingSense team are Clare, Hana, Susan, Becky, Adele, Faith and Simon, who have supported 46 people in the first 6 months of the project.

Training

This year has seen the introduction of a brand new course taking BSL into primary schools in North Wales. The Abi Project offers up to 10 sessions to schools, taking pupils through an introduction to BSL using a course of books created for us by Clecs Media Cyf. The books follow the antics of Abi, a Deaf girl and her sister Catrin as they use play and imagination to lead the reader through learning the signs for numbers, animals, colours and family, with titles such as "There's a Dinosaur in the Garden" and "Trip to the Moon".



Whilst we have had some funding for this (£21,547), the majority has been funded by COS from restricted reserves and general reserves, covering wages, the books, travel and administration. The team are John, Angela, Debbie and Ffion with support from the administration team.

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 the Accessible Health Team, IAA Team, JobSense and BCUHB.

Income has come from the National Lottery and BCUHB totalling £69,503 which covers wages, equipment, software licences and administration. The team are John, Sarah, Ffion and Steph.

Finance

Financial Review

Funding 2023/24

We have received funding from Denbighshire, in partnership with Vision Support, Ynys Mon and Gwynedd County Councils for Information, Advice and Advocacy support. Our support contract in Flintshire was extended for 18 months and finished on 31 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.

Funding for restricted projects has continued to be received from the National Lottery People & Places for the Cael Cymru project. We have also received support from National Lottery People & Places for a Cost of Living project which is producing ongoing videos to explain what this means, what is happening and where help can be found.

In the past grant money was received from RNID for our share of the Live Well with Hearing Loss project. This year we have taken ownership of the project and now employ the RNID staff from South Wales also in delivering this programme directly. This has seen a significant increase in income for the year to £213,273 (2023: £55,371) to cover our expanded team and management of the project.

Grant money was received from the Welsh Government and Welsh European Funding Office to support the JobSense projects in Northeast and North West Wales. The Northeast project finished last year and the final payment for £21,445 was received in this year. The Northwest project finished this year with payments totalling £126,156 (2023: £249,522). This has now been superseded by the WorkingSense project funded by the Welsh Government through the Levelling-Up Fund with payments of £177,716.

We have received donations of £1,644 (2023: £5,338) in the year from private individuals and groups.

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

We have received funding from Gwynt-Y-Mor and Clocaenog wind farms to help support our Education Officer teaching BSL in primary schools across North Wales. This was also supported by our participation in the ITV People's Choice contest for funding where we received £10,000. The remaining funding to

support the venture is being taken from our restricted legacy for the provision of services to children and general reserves. We have also invested £99,000 in the purchase of books to support the teaching which are being distributed free to schools. The books support the in school course and are in English and Welsh. There are 10 books in each language supporting the course.

Media services in general have fallen as more time was used in specific cost of living videos and work on the Cael Cymru project.

The new WorkingSense project and management of the Live Well Project have seen our income for the year increase to £894,632 (2023: £681,572). This has also accounted for the salaries increasing to £583,906 (2023: £396,139) and full-time equivalent headcount increasing to 19 (2023: 14).

Office expenditure has increased in line with the new projects but also includes £65,667 to replace the heating system in the building.

The remaining mortgage was repaid during the year.

The organisation provides quarterly management accounts compared to budget 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 £515,113 (2023: £420,014) 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 £324,336 (2023: £328,670) 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 £93,029 (2023: £70,428). 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 and Cael Cymru projects.

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 2023/2024 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 characteristic 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:

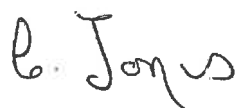
- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK, Accounting Standards have been followed, subject to any material departures disclosed 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: 21.09.24

Trustee: 

Date: 27.09.24

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 2024, 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:

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 2024

		2024		2023	
Note	£	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	9		349,651		367,187
<u>CURRENT ASSETS</u>					
Stocks	10	89,177		-	
Debtors	11	10,198		76,702	
Cash at bank and in hand		501,362		494,790	
			600,737		571,492
<u>CREDITORS DUE WITHIN 1 YEAR</u>					
Due within one year	12	36,972		31,921	
<u>NET CURRENT ASSETS</u>	13		563,765		539,571
<u>MORTGAGE DUE MORE THAN 1 YEAR (secured)</u>					
			-		87,646
<u>TOTAL ASSETS LESS</u>					
<u>CURRENT LIABILITIES</u>	14		913,416		819,112
<u>CAPITAL AND RESERVES</u>					
Unrestricted Funds	16		502,882		420,014
Designated Funds	16		324,336		328,670
Restricted Funds	16		86,198		70,428
			913,416		819,112



For the financial year ended 31 March 2024, 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 
Trustee 

Date: 27.09.24

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 2024

	<u>Note</u>	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> <u>2024</u> £	<u>Unrestricted</u> <u>Fund</u> £	<u>Restricted</u> <u>Fund</u> £	<u>Total</u> <u>2023</u> £
Income and Endowments From:							
Donations & Legacies	2	1,890	-	1,890	5,628	-	5,628
Investment Income		8,237	-	8,237	3,702	-	3,702
Charitable activities							
Activity based Grants & Contracts	3	112,614	676,429	789,043	106,175	453,660	559,835
Training & Service Provision	4	91,682	-	91,682	104,484	-	104,484
Rental Income		3,780	-	3,780	7,923	-	7,923
Profit on sale of Fixed Assets		-	-	-	0	-	0
Total Incoming resources		218,203	676,429	894,632	227,912	453,660	681,572
Resources expended							
Raising funds		-	-	-	13	-	13
Charitable activities	5	169,882	630,446	800,328	101,937	408,748	510,685
Loss on disposal of fixed assets							
Total expenditure		169,882	630,446	800,328	101,950	408,748	510,698
Net Income/(expenditure) for the year	7	48,321	45,983	94,304	125,962	44,912	170,874
Transfer between Funds		30,213	(30,213)	-	124,381	(124,381)	-
Net Movement in Funds for the Year		78,534	15,770	94,304	250,343	(79,469)	170,874
Reconciliation of funds							
Total funds brought forward		748,684	70,428	819,112	498,341	149,897	648,238
Total funds carried forward	16	827,218	86,198	913,416	748,684	70,428	819,112

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Note	Total 2024 £	Total 2023 £
Cash flows from operating activities			
Net cash income (expenditure)		94,304	170,874
Finance costs		3,427	5,763
		97,731	176,638
Adjustment to cash flows from non-cash items			
Depreciation	9	26,835	14,851
		124,566	191,489
Working Capital adjustments			
Decrease/(Increase) in debtors	11	66,504	3,916
Increase/(Decrease) in creditors	12	5,051	(4,480)
		196,121	190,925
Net Cash flow from operating activities			
Cash flows from investing activities			
Purchase of Book Stock	10	(89,177)	-
Purchase of tangible fixed assets	9	(9,299)	(14,097)
Disposal of tangible fixed assets			
		(98,476)	(14,097)
Cash flows from financing activities			
Interest paid		(3,427)	(5,763)
Loan repayments	12	(87,646)	(90,178)
		(91,073)	(95,942)
		6,572	80,886
Net increase/(decrease) in cash and cash equivalents	15		
Cash and cash equivalents brought forward		494,790	413,904
Cash and cash equivalents carried forward		501,362	494,790

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2024

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% Straight line
Computer equipment	25% Straight line
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 must 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.

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NOTES TO THE ACCOUNTS (Cont.)
FOR THE YEAR ENDED 31 MARCH 2024

h. Operating leases

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

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. Stocks

Stocks are valued at cost, after making due allowance for any obsolete and slow moving items. The books are distributed free to schools to help teach BSL to children. They are also available for sale as a resource to other people and organisations for this purpose. Cost is calculated on a first in, first out basis.

n. Borrowings

A mortgage secured on the property with a carrying value of £328,670 was repaid during the year. (2023: £328,670). The mortgage was repayable over 25 years to July 2039 at a variable interest rate of 9.25% (2022: Fixed Rate of 4.15%).

o. 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.

p. 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.

q. Designated Funds

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

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2 DONATIONS AND LEGACIES		2024	2023
		£	£
Donations		1,644	5,338
Gift Aid Reclaimed		161	205
Membership Income		85	85
Total		1,890	5,628
3 GRANTS		2024	2023
		£	£
General Fund			
Denbighshire County Council		20,365	20,365
Flintshire County Council		40,585	40,585
Gwynedd County Council		27,007	23,142
Ynys Mon County Council		2,132	-
BCUHB - Accessible Health		22,525	22,083
		112,614	106,175
Restricted Funds			
RNID LWHL Project		213,273	55,371
JobSense EW		21,445	59,053
JobSense WWV		126,156	249,522
WorkingSense		177,716	-
National Lottery Community Fund Cael Cymru		67,623	89,714
National Lottery Community Fund Cost of Living		48,669	-
Education Officer		21,547	-
Total		789,043	559,835
INCOME FROM TRAINING AND SERVICE			
4 PROVISION		2024	2023
		£	£
Interpreting		365	12,860
ATW support services		55,528	54,378
Training Income		9,559	14,331
Consultations		16,935	17,261
Fire Service Home Safety Checks		-	80
BSL Video Clips		1,880	-
Advice and Advocacy		7,266	1,556
Sundry		150	4,018
Total		91,682	104,484

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FOR THE YEAR ENDED 31 MARCH 2024

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
DIRECT CHARITABLE						
5 EXPENDITURE						
Provision of services						
Salaries	40,081	525,409	565,490	62,064	327,250	389,314
Cost of services	6,296	27,261	33,556	9,341	13,653	22,994
Office expenditure	80,615	75,176	155,791	1,450	62,446	63,896
Depreciation	24,234	2,602	26,835	9,452	5,399	14,851
Governance	18,655	-	18,655	19,630	-	19,630
Total	169,882	630,446	800,328	101,936	408,748	510,685

	Unrestricted Funds	Restricted Funds	Total 2024	Unrestricted Funds	Restricted Funds	Total 2023
	£	£	£	£	£	£
ANALYSIS OF						
6 GOVERNANCE COSTS						
Salaries	18,115	-	18,115	16,825	-	16,825
Premises and Office expenditure	-	-	-	-	-	-
Independent review	19	-	19	2,100	-	2,100
Accountancy Costs	521	-	521	706	-	706
	18,655	-	18,655	19,630	-	19,630

7 NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR	2024	2023
This is stated after charging:	£	£
Depreciation	26,835	14,851
Accountancy	521	706
Operating lease expenditure	2,213	2,693
Independent review	19	2,100

No trustees received remuneration from the Charity during the year.

Travel costs amounting to £nil (2023: £216) were reimbursed to no trustees (2023: 1 trustee).

RELATED PARTY TRANSACTIONS

During the year the charity paid £99,000 to Clecs Media Cyf for the purchase of 100,000 books at cost in the Catrin & Abi series to use in its teaching of BSL in schools. These books were purchased at cost with the right to use and promote Catrin & Abi. In the year to 31 March 2023 the charity received £6,000 for rental of office space from Clecs Media Cyf a company whose 2 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.

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FOR THE YEAR ENDED 31 MARCH 2024

8 STAFF COSTS AND NUMBERS	2024	2023
Staff costs were as follows:	£	£
Salaries	516,296	352,328
Social Security costs	45,482	28,823
Pension costs	22,128	14,988
Redundancy	-	-
Miscellaneous	-	-
	583,906	396,139

No employee earned £60,000 or more in the year.

The average number of employees during the year was

	2024	2023
Direct Charitable Activities	15	10
Management & Administration	4	4
Total	19	14

Total amount of key management remuneration and benefits in the year totalled £168,787 (2023: £168,248)

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 £22,128 (2023: £14,988). The pension cost is allocated to activities and funds in accordance with the nature of the work undertaken by staff.

9 TANGIBLE FIXED ASSETS

	Land and Buildings	Fixtures, Fittings, Equipment	Motor Vehicles	Total
	£	£	£	£
<u>COST</u>				
At 1 April 2023	366,719	110,700	-	477,419
Additions	-	9,299	-	9,299
Disposals	-	-	-	-
At 31 March 2024	366,719	119,999	-	486,718
<u>DEPRECIATION</u>				
At 1 April 2023	38,049	72,183	-	110,232
Charge for the year	4,334	22,501	-	26,835
Disposals	-	-	-	-
At 31 March 2024	42,383	94,684	-	137,067
<u>NET BOOK VALUE</u>				
At 31 March 2023	328,670	38,517	-	367,187
At 31 March 2024	324,336	25,315	-	349,651

The net book value at 31 March 2024 and 31 March 2023 represents fixed assets used in the relief of people with a Sensory Loss and Disabled people within Wales.

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10 STOCKS

	2024	2023
	£	£
Books for resale and distribution	<u>89,177</u>	<u>-</u>

There is no significant difference between the replacement cost of the books and their carrying amount.

11 DEBTORS

	2024	2023
	£	£
Trade debtors	7,099	11,225
Prepayments & Accrued Income	3,099	65,477
	<u>10,198</u>	<u>76,702</u>

CREDITORS - due within

12 one year

	2024	2023
	£	£
Trade creditors	5,952	5,918
Other Creditors	-	12,587
Mortgage due within 1 year (secured)	-	2,463
Taxation and Social Security	14,580	8,804
Accruals	16,440	2,149
	<u>36,972</u>	<u>31,921</u>

Mortgage due more than 1 year

	2024	2023
	£	£
Amounts payable by instalments 2-5 years (secured)	-	12,117
Amounts payable by instalments greater than 5 years (secured)	-	75,529
	<u>-</u>	<u>87,646</u>

During the year the mortgage was repaid. The mortgage was secured on the property with carrying value of £328,670 in 2023. The mortgage was repayable over 25 years ending July 2039, at a variable interest rate of 9.25% (2023: variable rate of 9.25%).

13 OPERATING LEASE COMMITMENTS

	2024	2023
	£	£
The following operating lease payments are committed to be paid:		
Expiring		
Within one year	4,913	2,603
Between one and five years	6,728	2,263
	<u>11,641</u>	<u>4,866</u>

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
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NOTES TO THE ACCOUNTS (Cont.)
FOR THE YEAR ENDED 31 MARCH 2024

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2024	General Fund	Designated Property Fund	Restricted Funds
Fund balances at 31 March 2024 are represented by:	£	£	£	£
Fixed assets	349,651	25,315	324,336	-
Current assets	600,737	514,539	-	86,198
Current liabilities	36,972	36,972	-	-
Long term liabilities	-	-	-	-
	913,416	502,882	324,336	86,198

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2023	General Fund	Designated Property Fund	Restricted Funds
Fund balances at 31 March 2023 are represented by:	£	£	£	£
Fixed assets	352,336	28,001	324,336	-
Current assets	571,492	501,064	-	70,428
Current liabilities	31,921	31,921	-	-
Long term liabilities	87,646	87,646	-	-
	804,262	409,499	324,336	70,428

15 Analysis of changes in net debt

	At 1 April 2023	Cash flows	Other	At 31 March 2024
	£	£	£	£
Cash and bank on hand	494,790	6,572	-	501,362
Loan falling due within one year	(2,462)	2,462	-	-
Loan falling due in more than one year	(87,646)	87,646	-	-
Total	404,682	96,680	-	501,362

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NOTES TO THE ACCOUNTS (Cont.)
FOR THE YEAR ENDED 31 MARCH 2024

16 FUNDS

The income of funds of the charity includes restricted funds.

	At 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2024
Restricted funds	£	£	£	£	£
Dr Ceinwen Evans	53,164	-	12,007	-	41,517
RNID Living Well Project	-	213,273	208,760	4,513	-
JobSense WWV	-	126,156	108,464	17,692	-
JobSense EW	-	21,445	-	21,445	-
WorkingSense	-	177,716	149,017	27	28,672
National Lottery Community Fund Cael Cymru	17,264	67,623	87,490	(18,972)	16,369
National Lottery Community Fund Cost of Living	-	48,669	43,161	5,508	-
Children's Education and Training Officer	-	21,547	21,547	-	-
	70,428	676,429	630,446	30,213	86,198
Unrestricted funds					
General reserve	420,014	218,203	169,882	(34,547)	502,882
Designated Reserve	328,670	-	-	4,334	324,336
	819,112	894,632	800,328	-	913,416

	At 1 April 2022	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2023
Restricted funds	£	£	£	£	£
Dr Ceinwen Evans	53,695	-	-	531	53,164
RNID Living Well Project	-	55,371	48,681	6,690	-
JobSense WWV	-	249,522	204,152	45,370	-
JobSense EW	45,274	59,053	37,253	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)	-
	149,896	453,659	408,748	124,381	70,428
Unrestricted funds					
General reserve	313,590	227,912	101,950	15,204	424,348
Designated Reserve	184,751	-	-	(139,585)	324,336
	648,238	681,572	510,698	-	819,112

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NOTES TO THE ACCOUNTS (Cont.)
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Purpose of Restricted Funds:

Dr Ceinwen Evans - Restricted legacy for the provision of services to children. The expenditure represents the salary of an Education Officer going into primary schools in North Wales to deliver a programme of sensory loss awareness and BSL lessons. The remainder of the project income and costs are included under the Education Officer.

RNID Living Well with Hearing Loss Project - This is a 2-year project 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 (WWV) - This was a 2-year project through the Welsh Government and Welsh European Funding Office to help people over 25 with vision impairment towards employment. The transfer to general reserves represents the share of overheads allocated to the project.

JobSense East Wales (EW) - This was a 3-year project through the Welsh Government and Welsh European Funding Office to help people over 25 with vision impairment towards employment. The transfer to general reserves represents the share of overheads allocated to the project.

WorkingSense - This is a 15-month project through the Welsh Government and shared Prosperity fund to help people over 25 with a disability towards employment. The balance in the restricted fund represents the advance for April 2024.

COVID -19 Grants - These were 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 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 in represent funding paid in advance over the first 3 years of the project.

National Lottery Community Fund - People and Places Funding for develop a bespoke Information, Advice and Assistance service to help people with a sensory loss understand the effects of the cost-of-living crisis where they can contact us in the language or method of their choice to access the type of information that goes beyond translation into explanation in an accessible format.

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.

Children's Education and Training Officer - Funding has been received from Gwynt y Môr Community Fund and Clocaenog Forest Wind Farm Fund to support the salary of the officer to deliver 10 sessions teaching BSL to both pupils and teachers in their community areas.

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.

