

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



**Trustee's Annual Report incorporating the Director's report and Financial Statements
for the year ended 31 March 2025
Company Limited by Guarantee No.2959589**

Registered Charity No. 1048017

Contents

Legal and Administrative Report	Page 3
Structure, Governance and Management	Page 4
Organisational Structure	Page 5
Objectives and Activities	Page 6
Achievements and Performance	Page 7
Finance	Page 9
Independent Examiners Report	Page 11
Statement of Financial Activities	Page 12
Balance Sheet	Page 13
Statement of Cash Flows	Page 14
Notes to the Financial Statements	Pages 15-23

Legal and Administrative Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2025

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 2025. 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

Christine Jones
Elizabeth Steele
Ashley James
Victoria Parker

Company Secretary

Simon Shutler

CEO

Sarah Thomas

Accountants

Aston Hughes & Co
Chartered Accountants and Statutory Auditors
Selby Towers
29 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 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 Y Ganolfan Arwyddo-Golwg-Sain 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 2024 to 31st March 2025



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 £23,351 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 2024/2025

- Appointments made/cancelled - 402
- Interactions with WITS - 95
- Advice to Health Professionals - 215
- Any other work associated with health - 150
- Total Accessible Health Jobs in 2024/2025 - 862

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 £212,816 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 660 people and carried out 3137 interventions.

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 £58,034 which 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.

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 has run from 1 September 2023 to 31 March 2025.

The income for the project in the year was £248,913 which covered the same costs as JobSense but with additional staff to cover the larger area.

The WorkingSense team are Clare, Hana, Becky, Sue, Faith, Adele and Simon, who have supported 111 people during the project.

Our WorkingSense project has been refunded for a further 12 months but with a reduction in funding and outputs.

Training

Our portfolio of training including Deaf and Sensory Loss Awareness, and British Sign Language continues to be successful with various businesses and organisations. We work with Agored and Adult Learning Wales to accredit our introduction to BSL and to quality mark our online sensory loss awareness course.

The Abi Project

The Abi Project goes from strength to strength with primary and some secondary schools, throughout the region enjoying visits by the team to teach BSL to their pupils. We have received some fabulous feedback and have seen how children with additional learning needs take to the language and how it has improved their all round education.



The training is not externally funded, costs are being met from donations from the Forrester Trust £20,000, our reserves and from the sale of external adult training. The training team are John, Angela, Dawn, Debbie, Ffion and Dasher.

Digital Media

Cael Cymru, our lottery funded project came to an end this year with a final contribution of £45,776. This has seen places of interest being made more accessible using BSL clips and audio recordings.

The team have also supported the IAA team to make community videos covering topics such as the purple plaque event dedicated to Dot Miles, news from New York City during Deaf Awareness Week, the burst water pipes in Conwy and Gwynedd Council's resident's survey.

COS has re-branded this year with a new logo, and we have welcomed Dewi to the team who is working on our new website.

Finance

Financial Review

Funding 2024/25

We have received funding from Denbighshire, in partnership with Vision Support, Ynys Mon and Gwynedd County Councils for Information, Advice and Advocacy support. 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 had continued to be received from the National Lottery People & Places for the Cael Cymru project, which finished at the end of August 2024. We have also received support from National Lottery People & Places for a Cost of Living project which produced videos to explain what this meant, what was happening and where help could be found. This project finished at the end of March 2025. All the videos are still available to help people.

We also run the Live Well with Hearing Loss project. This was expanded for another year and will now finish at the end of March 2026. The income for the year has remained similar at £212,816 (2024: £213,273) Staff time has reduced slightly on the project but it is achieving all its key performance targets.

The WorkingSense project is funded by the Welsh Government through the Shared Prosperity Fund with payments of £248,913 in 2024/25. This has just been extended to the end of March 2026 with reduced funding of £199,957 for the current year.

We have received donations of £1,277 (2024: £1,644) 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 The Forrester Family Trust for £40,000 of which £20,000 has gone to directly support the Education Officer teaching BSL in primary schools across North Wales. This was also supported last year by our participation in the ITV People's Choice contest for funding where we received £10,000 and Gwynt-Y-Mor and Clocaenog wind farms where we received £6,000 and £4,500 respectively. 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 course and are in English and Welsh. There are 10 books in each language supporting the course. A bid was put to the Welsh Government for educational funding to support the project, but we were unsuccessful. We will continue to collect evidence to support the teaching method and how it supports children in their learning, this the hope that smaller pots of money can be found to support and expand the teaching across Wales to enhance children's education and learning.

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

Our income for the year decreased to £799,123 (2024: £894,632). This is due to the ending of the Cael Cymru and Cost of Living projects in the year. Also, the 2024 accounts include the final payments for the Jobsense project. This has also accounted for the salaries remaining steady at £589,100 (2024: £583,906) and full-time equivalent headcount remaining the same at 19 (2024: 19).

Office expenditure has decreased in line with the expected costs and lower than last year as this included £65,667 in 2024 to replace the heating system in the building.

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 £639,554 (2024: £502,882) which are readily available to meet the general activities of the charity. This is higher than 6 months of income, but the Board has agreed to continue funding a Child Education Officer and the Catrin & Abi project to March 2026 after being unsuccessful in the bid education funding recently. This will reduce the level of reserves back towards the 6 month target.

The Board has agreed have a designated property reserve of £320,002 (2024: £324,336) 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 £13,498 (2024: £86,198). This represents a restricted legacy for the provision of services to children with a hearing loss.

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 2024/2025 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 Y Ganolfan Arwyddo-Golwg-Sain 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: *b. Jones*
CHRISTINE JONES

Date: 28-11-25

Trustee: *Y Steele*
ELIZABETH STEELE

Date: 28-11-25

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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2025, which are set out on pages 12 to 23.

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:

28-11-25

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
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Unrestricted Fund £	Restricted Fund £	Total 2025 £	Unrestricted Fund £	Restricted Fund £	Total 2024 £
Income and Endowments							
From:							
Donations & Legacies	2	1,342	-	1,342	1,890	-	1,890
Investment Income		12,181	-	12,181	8,237	-	8,237
Charitable activities							
Activity based Grants & Contracts	3	121,385	556,850	678,235	112,614	676,429	789,043
Training & Service Provision	4	102,750	-	102,750	91,682	-	91,682
Rental Income		4,615	-	4,615	3,780	-	3,780
Profit on sale of Fixed Assets		-	-	-	0	-	0
Total Incoming resources		242,273	556,850	799,123	218,203	676,429	894,632
Resources expended							
Raising funds		50	-	50	-	-	-
Charitable activities	5	160,520	586,925	747,445	169,882	630,446	800,328
Total expenditure		160,570	586,925	747,495	169,882	630,446	800,328
Net Income/(expenditure) for the year	7	81,703	(30,075)	51,628	48,321	45,983	94,304
Transfer between Funds	16	42,625	(42,625)	-	30,213	(30,213)	-
Net Movement in Funds for the Year		124,328	(72,700)	51,628	78,534	15,770	94,304
Reconciliation of funds							
Total funds brought forward		827,218	86,198	913,416	748,684	70,428	819,112
Total funds carried forward	16	951,546	13,498	965,044	827,218	86,198	913,416

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
(REGISTRATION NUMBER 02959589)

BALANCE SHEET
AT 31 MARCH 2025

		<u>2025</u>		<u>2024</u>	
<u>Note</u>	£	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	9		326,984		349,651
<u>CURRENT ASSETS</u>					
Stocks	10	80,192		89,177	
Debtors	11	35,396		10,198	
Cash at bank and in hand		561,968		501,362	
		677,556		600,737	
<u>CREDITORS DUE WITHIN 1 YEAR</u>					
Due within one year	12	39,496		36,972	
<u>NET CURRENT ASSETS</u>	13		638,060		563,765
<u>TOTAL ASSETS LESS</u>					
<u>CURRENT LIABILITIES</u>	14		965,044		913,416
<u>CAPITAL AND RESERVES</u>					
Unrestricted Funds	16		631,543		502,882
Designated Funds	16		320,002		324,336
Restricted Funds	16		13,498		86,198
			965,044		913,416

For the financial year ended 31 March 2025, 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 *C. Jones*
CHRISTINE JONES

Date: *28-11-25*

Trustee *E. Steele*
ELIZABETH STEELE

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Note	Total 2025 £	Total 2024 £
Cash flows from operating activities			
Net cash income (expenditure)		51,628	94,304
Finance costs		-	3,427
		51,628	97,731
Adjustment to cash flows from non cash items			
Depreciation	9	23,980	26,835
		75,608	124,566
Working Capital adjustments			
(Increase)/Decrease in debtors	11	(25,198)	66,504
Increase/(Decrease) in creditors	12	2,524	5,051
		52,934	196,121
Net Cash flow from operating activities			
Cash flows from investing activities			
Purchase of Book Stock	10	-	(89,177)
Costs of Book Sales and Donations	10	8,985	-
Purchase of tangible fixed assets	9	(1,313)	(9,299)
Disposal of tangible fixed assets		-	-
		7,672	(98,476)
Cash flows from financing activities			
Interest paid		-	(3,427)
Loan repayments		-	(87,646)
		-	(91,073)
Net increase/(decrease) in cash and cash equivalents	15	60,606	6,572
Cash and cash equivalents brought forward		501,362	494,790
Cash and cash equivalents carried forward		561,968	501,362

CENTRE OFSIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025

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 in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice (applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)) (issued in October 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

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 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.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

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 £324,336 (2023: £328,670) was repaid during the year. The finance provider retains a security over the property.

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.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

2 DONATIONS AND LEGACIES	2025	2024
	£	£
Donations	1,277	1,644
Gift Aid Reclaimed	-	161
Membership Income	65	85
Total	1,342	1,890
3 GRANTS	2025	2024
	£	£
General Fund		
Denbighshire County Council	20,365	20,365
Flintshire County Council	-	40,585
Gwynedd County Council	27,007	27,007
Ynys Mon County Council	10,662	2,132
BCUHB - Accessible Health	23,351	22,525
Forrester Family Trust	40,000	-
	121,385	112,614
Restricted Funds		
Live Well with Hearing Loss Project	212,816	213,273
JobSense EW	-	21,445
JobSense WWV	-	126,156
WorkingSense	248,913	177,716
National Lottery Community Fund Cael Cymru	45,776	67,623
National Lottery Community Fund Cost of Living	49,080	48,669
Education Officer	265	21,547
Total	678,235	789,043
4 INCOME FROM TRAINING AND SERVICE PROVISION	2025	2024
	£	£
Interpreting	1,140	365
ATW support services	57,049	55,528
Training Income	8,925	9,559
Consultations	16,935	16,935
BSL Video Clips	1,400	1,880
Advice and Advocacy	1,694	7,266
Sundry	15,607	150
Total	102,750	91,682

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

5 DIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Provision of services						
Salaries	52,463	517,534	569,997	40,081	525,409	565,490
Cost of services	13,190	50,422	63,612	6,296	27,261	33,556
Office expenditure	46,917	18,969	65,886	80,615	75,176	155,791
Depreciation	23,980	-	23,980	24,234	2,602	26,835
Governance	23,970	-	23,970	18,655	-	18,655
Total	160,520	586,925	747,445	169,882	630,446	800,328

6 ANALYSIS OF GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2025 £	Unrestricted Funds £	Restricted Funds £	Total 2024 £
Salaries	19,104	-	19,104	18,115	-	18,115
Independent review	4,451	-	4,451	19	-	19
Accountancy Costs	415	-	415	521	-	521
	23,970	-	23,970	18,655	-	18,655

7 NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR

This is stated after charging:	2025 £	2024 £
Depreciation	23,980	26,835
Accountancy	415	521
Operating lease expenditure	821	2,213
Independent review	4,451	19

No trustees received remuneration from the Charity during the year.

No travel costs were reimbursed to no trustees in either year

RELATED PARTY TRANSACTIONS

The charity paid £nil (2024: £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. Clecs Media Cyf is a company whose directors are also part of the senior management team of the charity. All transactions were approved by the Trustees.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

8 STAFF COSTS AND NUMBERS

	2025	2024
	£	£
Staff costs were as follows:		
Salaries	520,809	516,296
Social Security costs	42,034	45,482
Pension costs	26,257	22,128
	589,100	583,906
	589,100	583,906

No employee earned £60,000 or more.

	2025	2024
The average number of employees during the year was		
Direct Charitable Activities	15	15
Management & Administration	4	4
Total	19	19
	19	19

Total amount of key management remuneration and benefits in the year totalled £191,038 (2024: £168,787)

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 £26,257 (2024: £22,128). 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	Total
	£	£	£
<u>COST</u>			
At 1 April 2024	366,719	119,999	486,718
Additions	-	1,313	1,313
Disposals	-	(12,208)	(12,208)
At 31 March 2025	366,719	109,104	475,823
<u>DEPRECIATION</u>			
At 1 April 2024	42,383	94,684	137,067
Charge for the year	4,334	19,646	23,980
Disposals	-	(12,208)	(12,208)
At 31 March 2025	46,717	102,122	148,839
<u>NET BOOK VALUE</u>			
At 31 March 2024	324,336	25,315	349,651
At 31 March 2025	320,002	6,982	326,984

The net book value at 31 March 2025 and 31 March 2024 represents fixed assets used in the relief of people with a Sensory Loss and Disabled people within Wales.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

10 STOCKS

	2025	2024
	£	£
Books for resale and distribution	80,192	89,177

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

11 DEBTORS

	2025	2024
	£	£
Trade debtors	14,066	7,099
Prepayments & Accrued Income	21,330	3,099
	35,396	10,198

12 CREDITORS - due within one year

	2025	2024
	£	£
Trade creditors	2,354	5,952
Other Creditors	6,704	3,299
Taxation and Social Security	8,685	11,281
Accruals	21,753	16,440
	39,496	36,972

13 OPERATING LEASE COMMITMENTS

The following operating lease payments are committed to be paid:

	2025	2024
	£	£
Expiring		
Within one year	1,261	4,913
Between one and five years	3,802	6,728
	5,063	11,641

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total	General	Designated	Restricted
	2025	Fund	Property	Funds
	£	£	£	£
Fund balances at 31 March 2025 are represented by:				
Fixed assets	326,984	6,982	320,002	-
Current assets	677,556	664,058	-	13,498
Current liabilities	39,496	39,496	-	-
Long term liabilities	-	-	-	-
	965,044	631,544	320,002	13,498

CENTRE OFSIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

14 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2025	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

15 Analysis of changes in net debt

	At 1 April 2024	Cash flows	Other	At 31 March 2025
	£	£	£	£
Cash and bank on hand	501,362	60,606	-	561,968
Total	501,362	60,606	-	561,968

16 FUNDS

The income of funds of the charity include restricted funds.

	At 1 April 2024	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2025
Restricted funds	£	£	£	£	£
Dr Ceinwen Evans	41,157	-	27,659	-	13,498
Live Well with Hearing Loss Project	-	212,816	175,120	37,696	-
WorkingSense	28,672	248,913	261,443	16,142	-
National Lottery Community Fund Cael Cymru	16,369	45,776	42,373	19,772	-
National Lottery Community Fund Cost of Living	-	49,080	44,160	4,920	-
Children's Education and Training Officer	-	265	36,170	(35,905)	-
	86,198	556,850	586,925	42,625	13,498
Unrestricted funds					
General reserve	502,882	242,273	160,570	(46,959)	631,544
Designated Reserve	324,336			4,334	320,002
	913,416	799,123	747,495	-	965,044

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWYG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

16 FUNDS (Cont.)

	At 1 April 2023	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2024
	£	£	£	£	£
Restricted funds					
Dr Ceinwen Evans	53,164	-	12,007	-	41,157
Live Well with Hearing Loss 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

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.

Live 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 was a 15-month project through the Welsh Government and Shared Prosperity Fund to help people over 25 with a disability towards employment. We are waiting for confirmation that the programme has been extended to 31 March 2026.

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.

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.

CENTRE OFSIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWIG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2025 (Cont.)

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.