

Wales Council For Deaf People
Charitable Incorporated Organisation

Report and Financial Statements

for the year ended 31 March 2021

Charity number 1035893

Company number CE020068

Wales Council For Deaf People

Contents

	Page
Trust Information	1 - 2
Trustees' Report	3 - 11
Auditors' Report	12 - 14
Statement of Financial Activities	15
Balance Sheet	16
Statement of Cash Flow	17
Notes to the Financial Statements	18 - 27

Wales Council For Deaf People

Trust Information

Constitution

Wales Council for Deaf People is a Charitable Incorporated Organisation (CIO) as of 15 August 2019 having previously been a company limited by guarantee and is governed by an adopted revised constitution of the same date.

Company Number

CE020068

Charity Number

1035893

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served in office throughout the year were as follows -

Patron:	Baroness Jenny Randerson
President:	Mr D Skivington
Chairman:	Cllr R Rees-Evans
Treasurer:	G Moses

Board of Directors 2020-2021

Mr D Skivington
Mrs N Moses
Cllr R Rees-Evans
Mr G Moses
Mr C Lewis
Ms H Rutherford
Mr D Eveleigh

Company Secretary & Chief Officer:	Ms L Sweeney
Finance Officer:	Mrs N Hollister
Active Inclusion Project Co-ordinator:	Ms G Hampton
Support Services Officer:	Ms K Lewis
Support Services Assistant:	Mr C McLean
Training/Education Sub Committee:	Mrs S Durbridge
Finance Sub Committee:	Mr G Moses
Communication/Training Manager:	Ms R Williams
BSL Tutor:	Mr C Hampton
Website:	www.wcdeaf.org.uk

Wales Council For Deaf People

Principal & Registered Office

Wales Council For Deaf People
Glenview House
Courthouse Street
Pontypridd
CF37 1JY

Principal Bankers

HSBC Bank Plc
30 Station Road
Port Talbot
SA13 1JR

Auditors

R.H. Jeffs & Rowe
Chartered Accountants
27/28 Gelliwasted Road
Pontypridd
CF37 2BW

Wales Council For Deaf People

Trustees' report for the year ended 31 March 2021

The trustees' have pleasure in presenting the trustees' report and financial statements for Wales Council for Deaf People for the year ended 31 March 2021.

Public Benefit

In line with the objectives and aims of the charity, the charity hopes to benefit the public by being available to help and support adults and children who have a hearing disability (deaf, deafened, hard of hearing and deaf blind) throughout the whole of Wales regardless of financial circumstances. The trustees' have had regard to the Charity Commission's guidance on public benefit.

Objects and Aims of the of the Charity

The company's Memorandum of Association states the object of the company to be "the relief of those adults and children who are hearing impaired (deaf, deafened, hard of hearing and deaf blind) throughout the whole of Wales".

The Charity carries out this objective as follows:

- To act as the representative voluntary organisation for people with hearing loss in Wales;
- To establish and maintain a members forum for all voluntary and statutory organisations involved in the field of hearing loss in Wales;
- To monitor and advise on the access to mainstream services by people with hearing disabilities in Wales;
- To publicise and publish such documents and literature which will add to the knowledge on hearing disability of those who are affected and those who are involved in this field;
- To provide such training as is necessary to ensure hearing loss is not looked on as a barrier to equality;
- To liaise with all organisations whether corporate, statutory, or voluntary on behalf of people with hearing disabilities in Wales;
- To provide such services as are thought by members to alleviate the difficulties caused by loss of hearing;

Risk Management

The company's directors have considered the major risks to which the company is exposed and have reviewed those risks and established systems and procedures to mitigate the company's exposure to any possible risk arising.

Reserves Policy

As a result of the risk assessment undertaken by the company it is considered that the current level of unrestricted reserves are required to ensure the continued operation of the company should there be an unexpected loss of funding.

Wales Council For Deaf People
Trustees' report
for the year ended 31 March 2021

Financial Review

The charity's incoming resources of £303,584 compares to £408,933 generated last year.

The charity will continue to provide volunteer development, public awareness, training and the other activities to support deaf people throughout Wales. Details of the costs incurred by the charity on these activities can be seen in note 3 of these accounts.

Overall expenditure has decreased to £313,129 for the year (LY: £454,603). Full details of how the charity spends its funds can be seen in note 3 of these accounts.

The balance sheet shows fixed assets of £162,570 (LY: £166,989). This number is predominantly made up of the costs relating to Glenview House.

Of the £33,985 (LY: £44,209) debtors at the end of the year, £17,071 (LY: £9,573) relates to income generated by the charity during the year that had not been received by the year end.

The creditors' figure of £18,264 (LY: £34,305) was for services received by the charity that it had not paid for by the year end. The charity predominantly paid all suppliers within the agreed trade terms. £10,569 (LY: £18,775) of the creditors figure related to trade creditors.

Finally, the restricted reserves in the accounts represent monies received either in this year, or from previous years, that were for specific projects. Note 11 of these accounts show how this money was generated, and is being spent. Of the £213,698 carried forward at the end of the year, £114,340 relates to Glenview House. The remainder is cash received for specific activities. £48,814 of this relates to the Dr. Evans legacy received in 2007.

Wales Council For Deaf People
Trustees' report
for the year ended 31 March 2021

..... continued

WCDP Chairman's Report - Rowland Rees-Evans

It seems strange that in March last year we were in lockdown due to the Covid pandemic. This situation has obviously had a profound effect on the Charity and the full effect may not be known for at least another 12 months.

As we can see from the figures we made a loss over the past year, although this loss is about half of what was predicted. We also have to remember that the Charity did receive Furlough payments and some Grant money via the Local Authority and Welsh Government. This allowed the majority of Staff to be retained, but more importantly they are all with us as we come out of lockdown.

I need to personally thank the Staff for their continued hard work and also, the Trustees for their support of the staff and myself as Chairman. I do have to say a special thank you to Louise Sweeney who has ensured that the work of the Charity continued throughout the lockdown period. As we are all aware working practices have changed, especially with the provision of home working. This flexibility has helped to keep things going during very difficult times.

Finally, as we look forward to the coming year, we may well have to react to new challenges but it is my belief that we are in a healthy position as an organisation and will react accordingly.

Thank you.

Council Meetings

Annual General Meeting

The Annual General Meeting was held on Thursday 19th November 2020 via Zoom. There were 6 people present.

The Report of the Board of Directors and Annual Accounts for 2019 - 2020 were presented and approved by those present.

The Report of the Board of Directors and Annual Accounts for 2019 - 2020 were presented and approved by those present.

Cllr R Rees-Evans agreed to 1 further year as Chairman.

The Accountants RH Jeffs and Rowe of Pontypridd were re-appointed.

Wales Council For Deaf People
Trustees' report
for the year ended 31 March 2021

..... continued

Board of Trustees

There were four meetings of the Board of Trustees during 2020 - 2021, they took place in May, August, November and March.

All Board meetings took place via Zoom due to the Coronavirus pandemic.

All meetings involved reviewing WCDP's activities, making decisions on organisational matters and receiving reports from Training & Education and Finance Sub Committees.

Sub Committee Reports

Finance Sub Committee

A new finance sub-committee was set up during 2019 to oversee all financial aspects of the Charity.

The Committee held four meetings via zoom during the year.

Operations

Challenges faced in 2020-21

2020 was set to be very exciting as it marked the council's 70th Anniversary, monthly events had been planned to celebrate this milestone but the Coronavirus outbreak sadly put a stop to them. The pandemic's impact on everyone's lives, work and services had been previously unimaginable but despite many of the staff members being furloughed, we continued successfully with most services. Whilst support to our hard of hearing groups was more difficult, we managed to adapt and change to ensure we could still support other beneficiaries remotely.

Staffing

Our staffing complement has stayed at 7 persons, 6 full time and 1 part-time. Despite a change in BSL tutor. 1 full time staff member is on a fixed term contract managing the Active Inclusion project.

Accommodation

Interlink continue to rent the first-floor offices.

Membership Activities

The Board of Trustees are made up of officers in our community hard of hearing support groups, Deaf clubs and County Councillors or representatives of Local Authorities and other relevant organisations.

Some of the Board members continue to be involved in the two Sub Committees.

Some of our Trustees also continue to work as volunteers within and on behalf of WCDP.

Wales Council For Deaf People
Trustees' report
for the year ended 31 March 2021

..... continued

Networking

The Cross Party Group on Deaf Issues has continued to meet regularly via Zoom. WCDP are secretariat of the group. It allows organisations and individuals to raise issues and influence thinking within the Senedd on issues surrounding hearing loss.

We continue to be members of The Cross Party Group on Disability, Disability Equality Forum, All Wales Sensory Loss Senior Officers group and various other Welsh Government and NHS organised working groups. All of which have continued to meet through the pandemic via Zoom or Teams.

We have attended online meetings as members of the Wales Disability Reference Group and the Deaf Consortium Wales regularly. We also continue to work with several other similar charitable organisations.

Voluntary Development

Our voluntary hard of hearing groups have sadly been unable to meet. We have kept in touch with members but due to lack of equipment and knowledge with technology not many meetings moved online.

When restrictions have been lifted we will continue to provide help and support, particularly with meeting and dealing with life through Covid-19. When we are able, we will promote the groups to attract new members, advise on governance, publicity, continue to support their elected officials across a wide range of issues and help source speakers for their meetings where needed. We will also assist with grant applications, to secure funding so that the groups can enjoy day trips and benefit from Lipreading classes when they are able to again.

We hope to establish and develop new groups now that life is returning to normal but will be looking for funding to employ a new engagement officer to coordinate and support the groups meeting.

We hope to establish and develop new groups in the coming year but this may prove more difficult during Covid-19 and other avenues, such as online meetings will be explored.

Publications

We continue to publish and sell our BSL book 'Sign Language Wales' in both and we both Welsh and English language version, A4 and A5 formats.

We have continued to produce our information leaflets cover varying aspects of the work we do and information on hearing loss, deaf awareness, sign language, lipreading etc. All are produced in Welsh and English.

Sensory Garden

The Sensory Garden has continued to develop and grow, unfortunately it has not been used to its full potential during lockdown, we hope to be able to transform it to a winter wonderland again this year. A big thanks to the local volunteers who have given their time to help maintain the garden.

Wales Council For Deaf People
Trustees' report
for the year ended 31 March 2021

..... continued

Projects

We were awarded a further 2 years European funding in January 2020, from WCVA to continue our Active Inclusion Project: Directions 2, which supports economically inactive people with hearing loss to overcome complex barriers into employment. The project covers participants living in Blaenau Gwent, Bridgend, Caerphilly, Merthyr, Pontypridd and Torfaen. Despite lockdown restrictions at the end of the year, the project continued using video relay and has successfully managed to maintain KPI'S. The project will be covering more areas during 2021; Carmarthenshire, Cardiganshire, Neath Port Talbot, Pembrokeshire and Swansea, as well as extending the age range of participants from 16 onwards.

Our plans to create the Sharon Phillips Children's BSL room had been delayed due to the pandemic but we are expected to complete the renovations by the end of 2021 and are looking for funding to employ a project worker to deliver BSL lessons to families of Deaf children and local hearing primary school children.

BSL classes, including free taster sessions delivered online during lockdown. Face to face classroom courses restarted in March.

Funding Resources

We did not receive a grant from the Welsh Government this year.

Donations were received from the following:-

Saaher Muzafer
C Chilcott
Paypal Charities Donations
Amazon Smile

Grants were received from:-

Wales Council for Voluntary Action
WCVA - Active Inclusion fund
HMRC Job Retention Scheme Grant
RCT Covid Grants

Wales Council For Deaf People
Trustees' report
for the year ended 31 March 2021

..... continued

The Charity continues to receive income from office rent. Unfortunately, due to lockdown meeting room hire ceased all together but will hopefully pick back up at the end of 2021. Bookings through the interpreting agency halved but many continued online, an increase in bookings is expected 2021-22. We continued to receive income through BSL and Deaf awareness courses. We saw an increase in BSL Videos requests.

Acknowledgements

Wales Council for Deaf People, its Board of Trustees and staff are very thankful for all support received; financially, morally and in kind from a range of sources including our Volunteers, Public Authorities, Grant makers and individuals which helps us continue to support and work with people with hearing loss throughout Wales.

Plans for next year

2020 forced changes that we had already considered making, involving video support and online classes. Thankfully, we managed to maintain and deliver the majority of our services using online platforms.

Now that restrictions are lifting, we have started delivering more face to face BSL classes, as well as online and are progressing our plans to open a BSL Centre of Excellence, to further expand the courses we offer.

We have seen a rise in requests for Deaf and Deafblind awareness training and intend to deliver these courses to businesses, schools, healthcare workers and individuals throughout Wales over the next few years.

Work is soon to start on 'Project Plant' to create the 'Sharon Phillips room', run by a project worker specifically for Deaf children and families to use and learn BSL. We also plan to make this available to local school children in the future, alongside the sensory garden, to provide BSL and Deaf awareness sessions.

Unfortunately, we have been unable to provide our usual support to hard of hearing groups but have kept in contact by telephone and intend to obtain funding and increase our presence and help with our community voluntary development work in early 2022.

Our involvement, assistance and admin support to BSL users, whether by self-referral or through Deaf clubs has continued to increase, mainly through video relay during lockdown and will continue to do so going forward, whether by video or face to face.

We have seen a further increase in the need for English documents to be translated BSL videos. Plans are underway to support more Deaf people to become translators and we are also in the process of creating a new media suite at our offices.

Wales Council For Deaf People

Trustees' report for the year ended 31 March 2021

..... continued

Statement of Trustees' Responsibilities

The trustees' are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

The law applicable to charities in England & Wales requires the trustees' to prepare financial statements for each financial year in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable 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 charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period.

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 to operate.

The trustees' are responsible for keeping sufficient accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees' are aware:

- there is no relevant audit information of which the charity's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

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

Wales Council For Deaf People

**Trustees' report
for the year ended 31 March 2021**


..... continued

Sub Committees and Management

The Council of Management establish sub committees as and when necessary. These sub committees elect their own officers and have the power to co-opt. The position of Chairman of a sub committee carries full voting rights at all meetings of the council.

Overall responsibility for the Company's day to day management is delegated to Chief Officer, Louise Sweeney.

This report was approved by the Directors on the and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'R. Rees-Evans', is written over a horizontal dotted line.

Rowland Rees-Evans

Unqualified Audit Report
Independent auditors' report to the members of Wales Council For Deaf People
Company limited by guarantee

Opinion

We have audited the financial statements of Wales Council For Deaf People (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

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

We have nothing to report in this regard.

Unqualified Audit Report
Independent auditors' report to the members of Wales Council For Deaf People
Company limited by guarantee

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

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

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. Based on our understanding of the Charity and its activities, we identified that the principal risks of non-compliance with laws and regulations related to the Charities Act 2011, Charities Statement of Recommended Practice, UK tax legislation, pensions legislation, employment regulation and health and safety regulation, anti-bribery, corruption and fraud, money laundering and we considered the extent to which non-compliance might have a material effect on the financial statements. We also considered those laws and regulations that have a direct impact on the preparation of the financial statements, such as the Companies Act 2006.

Unqualified Audit Report
Independent auditors' report to the members of Wales Council For Deaf People
Company limited by guarantee

We evaluated the Trustees' and management's incentives and opportunities for fraudulent manipulation of the financial statements (including the risk of override of controls) and determined that the principal risks were related to posting manual journal entries to manipulate financial performance, management bias through judgements and assumptions in significant accounting estimates, in particular in relation to use of restricted funds, and significant one-off or unusual transactions.

Our audit procedures were designed to respond to those identified risks, including non-compliance with laws and regulations (irregularities) and fraud that are material to the financial statements. Our audit procedures included but were not limited to:

- discussing with the Trustees' and management their policies and procedures regarding compliance with laws and regulations;
- communicating identified laws and regulations throughout our engagement team and remaining alert to any indications of non-compliance throughout our audit; and
- considering the risk of acts by the Charity which were contrary to applicable laws and regulations, including fraud.

Our audit procedures in relation to fraud included but were not limited to:

- making enquiries of the Trustees' and management on whether they had knowledge of any actual, suspected or alleged fraud;
- gaining an understanding of the internal controls established to mitigate risks related to fraud;
- discussing amongst the engagement team the risks of fraud; and
- addressing the risks of fraud through management override of controls by performing journal entry testing.

There are inherent limitations in the audit procedures described above and the primary responsibility for the prevention and detection of irregularities including fraud rests with management. As with any audit, there remained a risk of non-detection of irregularities, as these may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal controls.

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

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Robert Thomas BSc FCA
Senior Statutory Auditor
for and on behalf of R.H. Jeffs & Rowe,
Statutory Auditors & Chartered Accountants
27/28 Gelliwasted Road
Pontypridd
CF37 2BW
17 December 2021

Wales Council For Deaf People

Statement of Financial Activities for the year ended 31 March 2021

		£	£	£	31/03/21 £	31/03/20 £
Income & endowments from:		Unrestricted	Restricted	Designated		
Voluntary Income:						
Grants	2	118,140	43,005	-	161,145	92,900
Gifts, Donations & Legacies		1,935	-	-	1,935	38,847
Income from Charitable Activities:						
Interpreter/Lip Speaking Agency		96,646	-	-	96,646	213,067
Other Charitable Income	2	29,046	-	-	29,046	30,052
Other income:						
Bank Interest		820	-	-	820	2,066
Loan Interest		614	-	-	614	485
Rent & Hire of Facilities	2	13,378	-	-	13,378	31,516
Total Income & endowments		<u>260,579</u>	<u>43,005</u>	<u>-</u>	<u>303,584</u>	<u>408,933</u>
Expenditure on:						
Charitable Activities	3	<u>252,177</u>	<u>60,952</u>	<u>-</u>	<u>313,129</u>	<u>454,603</u>
Total Expenditure		<u>252,177</u>	<u>60,952</u>	<u>-</u>	<u>313,129</u>	<u>454,603</u>
Movement in total funds for the year:						
Net Income/(Expenditure)	4	8,402	(17,947)	-	(9,545)	(45,670)
Transfer Between Funds	11	3,353	(3,353)	-	-	-
Net Income/(Expenditure) after transfers		<u>11,755</u>	<u>(21,300)</u>	<u>-</u>	<u>(9,545)</u>	<u>(45,670)</u>
Fund Balances brought forward		354,859	234,998	80,000	669,857	715,527
Fund Balances carried forward		<u><u>366,614</u></u>	<u><u>213,698</u></u>	<u><u>80,000</u></u>	<u><u>660,312</u></u>	<u><u>669,857</u></u>

Wales Council For Deaf People

Company number CE020068

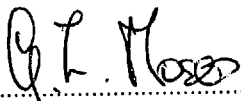
Balance Sheet

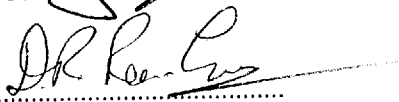
as at 31 March 2021

		2021		2020	
	Notes	£	£	£	£
Fixed Assets					
Intangible assets	6		12,489		11,793
Tangible assets	7		150,081		155,196
			<u>162,570</u>		<u>166,989</u>
 Current Assets					
Debtors	8	33,985		44,209	
Cash at bank and in hand		482,021		492,964	
		<u>516,006</u>		<u>537,173</u>	
 Creditors: amounts falling due within one year	9	(18,264)		(34,305)	
 Net Current Assets			<u>497,742</u>		<u>502,868</u>
 Total Assets Less Current Liabilities			<u>660,312</u>		<u>669,857</u>
 Funds					
Designated Fund (Swansea HOH)	11		80,000		80,000
Unrestricted Funds	11		366,614		354,859
Restricted Funds	11		213,698		234,998
			<u>660,312</u>		<u>669,857</u>

Under Companies Act 2006, S454, on a voluntary basis, the trustees can amend these financial statements if they subsequently prove to be defective.

The financial statements were approved by the Trustee Board on and signed on its behalf by


.....
G Moses


.....
R Rees-Evans

Wales Council For Deaf People

**Statement of Cash Flow
for the year ended 31 March 2021**

	Notes	2021 £	2020 £
Reconciliation of operating profit to net cash inflow from operating activities			
Net Movement in funds		(9,545)	(45,670)
Depreciation	4	10,570	9,486
(Increase)/Decrease in Investments	8	-	-
Decrease in debtors	9	10,224	637
(Decrease) in creditors	10	(16,041)	(12,362)
Net cash inflow from operating activities		<u>(4,792)</u>	<u>(47,909)</u>
Net cash inflow from operating activities		(4,792)	(47,909)
Capital expenditure	7	(6,151)	(15,964)
Increase/(Decrease) in cash in the year		<u>(10,943)</u>	<u>(63,873)</u>
Cash & Cash equivalents at start of the year		492,964	556,837
Cash & Cash equivalents at end of the year		<u>482,021</u>	<u>492,964</u>

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

Statutory Information

Wales Council for Deaf People is a registered charity in Wales in the United Kingdom. The registered office is Glenview House, Courthouse Street, Pontypridd, CF37 1JY. The nature of the charity's operations and principal activities is disclosed within the Trustees Report.

Wales Council for Deaf People is also a Charitable Incorporated Organisation (company number CE020068).

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

1. Accounting Policies

1.1. Basis of preparation and assessment of going concern

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard, applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Council constitutes a public benefit entity as defined by FRS 102.

The trustees have considered the coming financial year and conclude that there are no material uncertainties about the Council's ability to continue as a going concern.

The trustees confirm that as far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware; and that they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

1.2. Taxation

The Council has no taxable activities.

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

1.3. Income & Endowments

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- a. Voluntary income is received by way of donations, gifts and unconditional grants and are included in full in the Statement of Financial Activities when receivable.
- b. Income for charitable services including agency work that is received by way of grants, donations and contracts. Where income is dependent upon performance and specific deliverables, income is included in the Statement of Financial Activities as the charity earns the right to consideration by its performance.
- c. Where relevant, donated services and assets are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- d. Investment income is included when receivable.
- e. Government grant income is included for the periods for which it has been awarded. If there is no specific period for which it has been awarded then it is included when received.

1.4. Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

1.5. Tangible fixed assets and depreciation

Depreciation is provided at rates calculated to write off the cost less residual value of each asset over its expected useful life, as follows:

Freehold Premises	- 2% Straight line basis per annum.
Office Equipment, Fixtures & Fittings	- 15% Reducing balance basis per annum.
Computer Equipment	- 20% Straight line basis per annum.

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

1.6. Fund Accounting

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

1.7. Intangible Assets

Intangible Assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 20 years.

1.8. Debtors

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

1.9. Pensions

The organisation operates a defined contribution scheme for its employees. Contributions are charged to the Statement of Financial Activities when incurred and are invested from the assets of the charity. Details of contributions made are shown in note 5 of the accounts.

1.10. Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

2. Income & Endowments

	Total Year to 31/03/21 £	Total Year to 31/03/20 £
Included within Income & Endowments for the year are:		
Grants:		
Interlink	-	2,666
WCVA	700	702
WCVA Active Inclusion Project	43,005	79,532
Lottery Fund	-	10,000
HMRC Job Retention Scheme Grant	72,440	-
RCT COVID Grants	45,000	-
Grant Income	<u>161,145</u>	<u>92,900</u>
 Other Charitable Income:		
Training	27,356	21,364
Welsh Book of Sign	79	391
Sundry Income	1,611	8,297
	<u>29,046</u>	<u>30,052</u>
 Rent & Hire of Facilities		
Rental of Office Accommodation	11,253	15,546
Hire of Other Facilities	2,125	15,970
	<u>13,378</u>	<u>31,516</u>

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

3. Total Expenditure

	Basis of Allocation	Interpreter/Lip Speaking Agency	Volunteer Development & Support	Campaigning & Awareness	Training & Courses	Other Charitable Activities	Governance	Total Year to 31 March 21	Total Year to 31 March 20
		£	£	£	£	£	£	£	£
Direct costs allocated to activities									
Wages and Salaries	Direct	6,571	6,571	8,762	4,381	17,523	-	43,808	84,998
Professional Interpreters	Direct	54,836	-	-	-	-	-	54,836	121,568
Events	Direct	-	-	-	-	-	-	-	758
Other Charitable Costs	Direct	-	-	-	-	863	-	863	13,813
Grants	Direct	-	-	-	-	6,134	-	6,134	5,466
Active Inclusion Project (except Wages)	Direct	-	-	-	48,347	-	-	48,347	55,585
		61,407	6,571	8,762	52,728	24,520	-	153,988	282,188
Support costs allocated to activities									
Wages and Salaries	Direct	58,640	9,428	10,033	15,870	30,639	-	124,610	103,691
Employee Settlement costs	Direct	-	-	-	-	355	-	355	-
Travelling, Motor & Accommodation	Direct/Staff	257	69	77	257	197	-	857	5,230
Training	Direct/Staff	-	-	-	394	-	-	394	6,931
Property & Utility costs	Direct/Staff	1,204	321	361	1,204	923	-	4,013	8,723
Office Expenses	Direct/Staff	3,201	854	960	3,201	2,454	-	10,670	19,414
Subscriptions & Publications	Direct/Staff	-	-	75	-	-	-	75	1,463
Advertising & Publicity	Direct	-	-	158	-	-	-	158	226
Insurance	Direct/Staff	826	220	248	826	633	-	2,753	1,030
Audit	Direct/Staff	-	-	-	-	-	3,360	3,360	3,420
Legal & Professional	Direct/Staff	-	-	-	-	-	1,152	1,152	12,277
Committee Expenses	Direct	-	-	-	-	-	-	-	300
Sundries	Direct/Staff	52	14	16	52	40	-	174	224
Depreciation & Amortisation	Direct/Staff	3,171	846	951	3,171	2,431	-	10,570	9,486
		128,758	18,323	21,641	77,703	62,192	4,512	313,129	454,603

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

4. Net Incoming/(Outgoing) Resources

	Year to 31/03/21	Year to 31/03/20
	£	£
This is stated after charging/(crediting):		
Depreciation	10,570	9,486
Auditors Remuneration	3,360	3,420
Legal & Professional	1,152	12,277
Committee Expenses	-	300
	<u> </u>	<u> </u>

5. Staff Costs

	Year to 31/03/21	Year to 31/03/20
	£	£
Staff costs during the year comprised of the following:		
Staff Salaries and Expenses	143,572	155,826
Employers National Insurance Costs	17,582	20,052
Pension & Benefits Costs	7,264	12,811
Employee Settlement costs	355	-
	<u>168,773</u>	<u>188,689</u>

The average number of employees during the year amounted to 8 (2020 :11), and can be analysed as follows:

Charitable Activities	2	4
Interpreter/Lip Speaking Agency	2	3
Management & Administration	3	3
Other	1	1
	<u> </u>	<u> </u>

No employee was paid £60,000 or more during the year.(2020 :nil)

Total wages paid to Key Management Personnel was £47,111 (LY: £44,588)

The trustees received no remuneration or benefits in connection with the performance of their duties, except for the reimbursement of travel expenses, as shown in note 4.

There are no related party transactions to be reported for the year.

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

6. Intangible fixed assets

	Website & Rebranding £	Total £
Cost		
At 1 April 2020	15,491	15,491
Additions	5,622	5,622
At 31 March 2021	<u>21,113</u>	<u>21,113</u>
Amortisation		
At 1 April 2020	3,698	3,698
Charge for year	4,926	4,926
At 31 March 2021	<u>8,624</u>	<u>8,624</u>
Net book values		
At 31 March 2021	<u>12,489</u>	<u>12,489</u>
At 31 March 2020	<u>11,793</u>	<u>11,793</u>

7. Tangible fixed assets

	Land and buildings freehold £	Office Equipment Fixtures Fittings £	Total £
Cost			
At 1 April 2020	197,887	31,184	229,071
Additions	-	529	529
Disposals	-	(3,645)	(3,645)
At 31 March 2021	<u>197,887</u>	<u>28,068</u>	<u>225,955</u>
Depreciation			
At 1 April 2020	48,603	25,272	73,875
On disposals	-	(3,645)	(3,645)
Charge for the year	3,958	1,686	5,644
At 31 March 2021	<u>52,561</u>	<u>23,313</u>	<u>75,874</u>
Net book values			
At 31 March 2021	<u>145,326</u>	<u>4,755</u>	<u>150,081</u>
At 31 March 2020	<u>149,284</u>	<u>5,912</u>	<u>155,196</u>

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

8. Debtors	2021 £	2020 £
Owed <1 year		
Trade debtors	17,071	9,573
Confirmed legacy not yet paid	-	17,935
Prepayments and accrued income	1,121	1,302
Staff Loan	15,793	12,590
GMD Loan	-	2,809
	<u>33,985</u>	<u>44,209</u>

9. Creditors: amounts falling due within one year	2021 £	2020 £
Trade creditors	10,569	18,775
Other taxes and social security costs	4,521	4,165
Accruals and deferred income	3,174	11,365
	<u>18,264</u>	<u>34,305</u>

10. Analysis of Net Assets between Funds

	Unrestricted £	Restricted £	Designated £	Total £
Tangible Fixed Assets	3,291	146,790	-	150,081
Intangible Fixed Assets	12,489	-	-	12,489
Net Current Assets	350,834	66,908	80,000	497,742
	<u>366,614</u>	<u>213,698</u>	<u>80,000</u>	<u>660,312</u>

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

11. Restricted and Designated Funds

	At 01/04/20 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/03/21 £
Glenview House	117,607	-	(3,267)	-	114,340
Active Inclusion Project	24,171	43,005	(48,537)	-	18,639
J E James Legacy	24,452	-	(575)	-	23,877
Central Heating	746	-	(157)	-	589
Dr. A C Evans Legacy	51,069	-	(2,255)	-	48,814
Sensory Garden Project	6,341	-	(691)	-	5,650
Barry Hard of Hearing Group	2,310	-	-	2,310	-
Pontypridd Hard of Hearing Group	2,000	-	-	1,043	957
Lottery - website rebrand fund	6,302	-	(5,469)	-	833
	<u>234,998</u>	<u>43,005</u>	<u>(60,952)</u>	<u>(3,353)</u>	<u>213,698</u>
Designated Fund (Swansea HOH)	80,000	-	-	-	80,000
Unrestricted Funds	<u>354,859</u>	<u>260,579</u>	<u>(252,177)</u>	<u>3,353</u>	<u>366,614</u>
Total Funds	<u><u>669,857</u></u>	<u><u>303,584</u></u>	<u><u>313,129</u></u>	<u><u>-</u></u>	<u><u>660,312</u></u>

The Glenview House restricted fund represents the purchase and refurbishment of the charity's freehold land and buildings. The expenditure is depreciation being written back to the statement of financial activities over the lifetime of the building.

The Active Inclusion project 'Directions' is a European funded employability project for Deaf and Hard of Hearing in RCT. It has been expanded since the project started in January 2020 to cover Blaenau Gwent, Bridgend, Caerphilly, Merthyr, RCT and Torfaen. The project is due to end December 2021 but it is hoped that an extension until end of December 2022 will be agreed, with additional areas added in 2021: Carmarthenshire, Cardiganshire, Neath Port Talbot, Pembrokeshire and Swansea.

JE James legacy was received during the 2018/2019 year and is to be spent on covering 20% of the salary of one project worker who will spend the same portion in time working with West Wales Hard of Hearing groups. There was no project work undertaken in West Wales during 2020/2021 due to Covid.

Central Heating project is money received from the National Assembly for Wales towards the cost and installation of a new central heating system for Glenview House. The new central heating system was purchased in the previous year, and the depreciation is being written back to the statement of financial activities over the life time of the asset.

The Dr. A C Evans legacy project is the money given to the charity by way of a legacy from Dr. Evans to be used on education for children in Clwyd and Gwynedd. A sub committee has been set up to oversee the spending on this project.

Wales Council For Deaf People
Notes to the financial statements
for the year ended 31 March 2021

..... continued

The charity has received numerous funding of the creation for a sensory garden at Glenview House. This project has been completed with the initial funds spent and the remaining balance are assets held by the charity and are being depreciated through the accounts over their lifespan.

Big Lottery Funding was money used in previous years to purchase computer and kitchen equipment. The balance carried forward is the net book value of the equipment, and is slowly being written back to the Statement of Financial Activities in line with the depreciation in the relevant assets.

The Barry Hard of Hearing funding was given by the Cardiff & Vale Health Charity to help the Barry Hard of Hearing group meet its running costs. This was spent in 2019/20 but not disclosed to us until this year, hence the transfer to account for the expenditure.

The Pontypridd Hard of Hearing funding was given by Groundwork UK to help the Pontypridd Hard of Hearing group meet its running costs. Some of this had been spent in 2019/20 but was not disclosed by the charity until this year, hence the transfer to account for that.

In the year ended 2018 WCDP received a legacy of over £700,000 from the Estate of Mr P K Howard. The legacy did not come with any restrictions as to its use by WCDP but Mr Howard had expressed a wish that the Swansea Hard of Hearing Group should benefit from the legacy at the discretion of the Trustees of WCDP. The Trustees agreed to create a Designated Fund of £80,000 for funding to be provided over the coming eight years to Swansea Hard of Hearing Group. Grants totalling £20,000 were made to the group in 2019 and 2020. This Designated Fund has been created to formally recognise that wish.

12. Charity limited as a Charitable Incorporated Organisation

The charity became a Charitable Incorporated Organisation (CIO) on 15 August 2019 which continues to give limited liability to the charities trustees.

The following pages are not part of the statutory financial accounts

Wales Council For Deaf People

Statement of Financial Activities for the year ended 31 March 2021

				31/03/21	31/03/20
	£	£	£	£	£
Income					
-Grants					
Interlink		-		2,666	
WCVA		700		702	
WCVA Active Inclusion Project		43,005		79,532	
Lottery Fund		-		10,000	
HMRC Job Retention Scheme Grant		72,440		-	
RCT COVID Grants		45,000		-	
-Other					
Other Donations & Legacies		1,935		1,782	
Peter Kilminster Howard Legacy		-		37,065	
Rental of Office Accommodation		11,253		15,546	
Hire of Other Facilities		2,125		15,970	
Interpreter Agency		96,646		213,067	
Training		27,356		21,364	
Welsh Book of Sign		79		391	
Other Income		1,611		8,297	
Bank Interest		820		2,066	
Loan Interest		614		485	
		<u>303,584</u>		<u>408,933</u>	
Expenditure					
-Direct costs					
Wages and Salaries	(43,808)		(84,998)		
Professional Interpreters	(54,836)		(121,568)		
Grants	(6,134)		(5,466)		
Events	-		(758)		
Other Charitable Costs	(863)		(13,813)		
Active Inclusion Project	(48,347)		(55,585)		
	<u>(153,988)</u>		<u>(282,188)</u>		

Statement of Financial Activities
for the year ended 31 March 2021

			31/03/21	31/03/20
	£	£	£	£
-Support costs				
Wages and Salaries	(124,610)		(103,691)	
Employee Settlement costs	(355)		-	
Travelling, Motor & Accommodation	(857)		(5,230)	
Training	(394)		(6,931)	
Property & Utility costs	(4,013)		(8,723)	
Office Expenses	(10,670)		(19,414)	
Subscriptions & Publications	(75)		(1,463)	
Advertising & Publicity	(158)		(226)	
Insurance	(2,753)		(1,030)	
Audit	(3,360)		(3,420)	
Legal & Professional	(1,152)		(12,277)	
Committee Expenses	-		(300)	
Bank Charges	-		-	
Sundries	(174)		(224)	
Dis allowable VAT	-		-	
Depreciation & Amortisation	(10,570)		(9,486)	
Bad debt write off	-		-	
		(159,141)		(172,415)
Net Income/(Expenditure) for the year		(9,545)		(45,670)