

**CHARITY REGISTRATION NUMBER: 1035893**

**Wales Council For Deaf People**  
**Unaudited Financial Statements**  
**31 March 2023**

**CARSTON**

Chartered accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

## Wales Council For Deaf People

## Financial Statements

**Year ended 31 March 2023**

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# **Wales Council For Deaf People**

## **Trustees' Annual Report**

### **Year ended 31 March 2023**

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

#### **Chair's report**

##### **WCDDP Chairman's Report 2022 - 2023 - Rowland Rees-Evans**

As we all know the events over the past 12 months have been very challenging due to the cost-of-living crises, regular increases in the interest base rate and not forgetting the unprecedented inflation rate. On top of this the Charity has experienced internal turmoil that has left us without a Chief Executive Officer since January 2023.

As you can see from the accounts we made a slight loss over the past year, however £12,538 of the loss was the result of a reduction in the valuation of our investment portfolio over the year. The unauthorised loan taken by, and other financial irregularities carried out by the former CEO are the subject of investigation by South Wales Police. A file is being prepared for submission to the Crown Prosecution Service. The Trustees are cooperating with this investigation and intend to take any possible legal action to recover the misappropriated funds.

I need to personally thank the Staff for their continued hard work under difficult circumstances and, the Trustees for their support of the staff and myself as Chairman. As we are all aware working practices have changed, especially with the provision of home working. This flexibility seems to be something we may have to get used to in the coming years. Finally, as we look forward to the coming year, I fear we will still be facing the challenges of the cost-of-living crises and inflationary issues, but I believe that the ongoing changes that will have to take place will help the Charity be successful in the coming years.

Thank you.

Rowland Rees-Evans  
Chairman

# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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### Reference and administrative details

**Registered charity name** Wales Council For Deaf People

**Charity registration number** 1035893

**Principal office** Glenview House  
Courthouse Street  
Pontypridd  
CF37 1JY

**The trustees** Mr R Rees-Evans  
Mr G Moses  
Mr C Lewis  
Mr D Skivington  
Mrs N Moses  
Ms N Evans (Appointed 28 January 2022)  
Mr A Williams (Appointed 20 September 2022)  
Ms S Elin Melbourne (Appointed June 2022 )

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

**Other Significant Persons** Training/Education Sub Committee Mrs S Durbridge  
Finance Sub Committee Mr G Moses  
Secretary and Chief officer Ms L Sweeney (Left January 2023)  
Finance Manager Ms N Hollister  
Active Inclusion Project Manager Mrs G Hampton ( Left December 2022 )  
Support Services Officer Miss K Lewis  
Support Services Assistant Mr C McLean  
BSL Interpreter Ms R Williams  
BSL Tutor Mr C Hampton  
BSL Tutor Ms K Barnes  
Engagement Officer Mrs S Derrick  
Charity Fundraiser Ms A Jones

**Independent examiner** Farzana Ahmed FCCA  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

**Bankers** HSBC Bank plc  
30 Station Road  
Port Talbot  
SA13 1JR

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# **Wales Council For Deaf People**

## **Trustees' Annual Report *(continued)***

**Year ended 31 March 2023**

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### **Objectives and activities**

The organisations Memorandum of Association states the object of the organisation to be 'the relief of those adults and children with hearing loss (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 affected or 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.

### **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 when planning their aims and activities.

## **Wales Council For Deaf People**

### **Trustees' Annual Report *(continued)***

**Year ended 31 March 2023**

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#### **Achievements and performance**

##### **Operations**

##### **Challenges faced in 2022-23**

One of the key challenges faced by Wales Council for Deaf people this year , was the dismissal of our CEO ( January 2023 ) , this caused unprecedented operational and business disruption . Thankfully we were able to utilise the knowledge and experience of Simon James (CEO of Interlink) , who worked closely with our chairman , treasurer and finance manager to help stabilise the charity.

##### **Staffing**

Our staffing compliment is currently 8 persons, 4 full time and 4 part-time. 1.5 staff members are employed through the Community Renewal Fund project on fixed term contracts. Through the WCVA third sector resilience fund - we have employed a Charity Fundraiser and Childrens BSL tutor.

All staff meet monthly, to share updates on their specific area and improve interaction between staff members, each staff member prepares highlight reports for the quarterly meetings with the board of Trustees.

##### **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.

##### **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 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 engagement officer has been working hard to help set up new hard of hearing groups across Wales, we now have 19 groups up and running, this is an increase of 8. We are supporting these groups with general advice, publicity, arranging guest speakers and funding applications. We secured

## **Wales Council For Deaf People**

### **Trustees' Annual Report** *(continued)*

#### **Year ended 31 March 2023**

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funding for new lipreading classes throughout Wales during 2022/23 as well.

We are eager to secure funding to create a new, modern version our BSL book 'Sign Language Wales' within the next year.

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. It has been used by members and RCT Preschool D/deaf children. We held our summer garden party in 2022, and transformed our garden into a winter wonderland, with Santa's grotto in December 2022, this was attended by local Preschool D/deaf children. A big thanks to the local volunteers who have given their time to help maintain the garden again this year.

#### **Projects**

The European Funded Active Inclusion project: Directions plus has been very successful with a further extension to December 2022. The project supports economically inactive people with hearing loss to overcome complex barriers into employment. The project covers participants, aged 25+ living in Blaenau Gwent, Bridgend, Carmarthenshire, Caerphilly, Ceredigion, Merthyr, Neath Port Talbot, Pembrokeshire, Rhondda Cynon Taf, Swansea and Torfaen. Despite lockdown restrictions the project continued virtually and has effectively managed to maintain KPI'S. The project is currently running in the Excellent category and WEO performance is running at 95%, which is expected to rise by project end. The project trained and created a role for a new BSL tutor at WCDP.

The Sharon Phillips BSL room/Project plant was completed in February, thanks to a grant from Cwm Taf Morgannwg Regional Partnership Board - Integrated Care Fund. It is now being used by RCT Preschool Deaf children and parents group. We have plans to run BSL for families' sessions and BSL classes for people with hearing loss in the coming months.

The RCT Community Renewal Fund project started in December 2021. There are 3 strands to the project:

1. Deaf/Deafblind awareness and BSL taster sessions - delivered online and in the community throughout RCT.
2. Support to Deaf People - Information, advice and support to people with hearing loss throughout RCT. Helping with rearranging appointments, form filling, bill queries etc.
3. Hard of Hearing groups in RCT - Set up, develop and support new and existing groups for people with acquired hearing loss in RCT. The project strands had a slow start due to Covid restrictions, particularly the Support and Hard of Hearing groups as people are still reluctant to go out and mix. The DDBA and BSL sessions were delivered online to resolve this issue. By the end of March, we had delivered:
  - o 37 Deaf/Deafblind awareness sessions - 183 participants
  - o 56 BSL Taster sessions - 251 participants
  - o Support to 3 Hard of Hearing groups - 18 members
  - o Information and support to 19 Deaf BSL users

The following BSL classes have been run through the year:

- o Level 1 - Apr 21, Sept 21 & Jan 22
- o Level 2 - Jul 21 & Jan 22
- o Level 3 - Apr 21

## **Wales Council For Deaf People**

### **Trustees' Annual Report** *(continued)*

#### **Year ended 31 March 2023**

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Various types of BSL and Deaf awareness courses were also run for Cwm Taf Morgannwg Health Board, Aneurin Bevan Health Board, Hywel Dda Health Board, Public Health Wales Gwent, South Wales Police, Transport for Wales and Film hub Wales.

The Housing with Care Fund provided £15,000 worth of funding for equipment to be purchased for people with hearing loss living in RCT, Bridgend & Merthyr Tydfil. Likewise, the Third Sector Capital Fund provided by GVS of £10,000 was used to purchase equipment for people living in the Vale of Glamorgan & Cardiff who have hearing loss. This equipment was used to ensure people with hearing loss remained living at their homes independently and released some pressure from health and social services.

RCTCBC's Food Support Fund covered the cost of a Christmas Meal in December 2022 for 56 members of RCT's Hard of Hearing clubs. Providing a warm meal with close friends to be shared by older members of the community who have hearing loss and/or tinnitus.

Communities Loneliness & Social Isolation Fund in Blaenau Gwent & Cardiff & the Vale of Glamorgan, along with the Hau Third Sector Fund of the Vale of Glamorgan provided funding to WCDP, allowing them to set up and support 4 new Hard of Hearing Clubs (1 in Blaenau Gwent & 3 in Cardiff & the Vale of Glamorgan).

WCDP were able to set up and run advice sessions in the Vale of Glamorgan, accessible for people with hearing loss, thanks to Integrated Health & Social Care Partnerships' Fund: Supporting Older People in the Vale. These sessions focused on providing advice surrounding financial topics, particularly support with the current cost of living crisis. The funding paid for 3 of WCDP's staff to attend training with Citizens Advice Bureau, focusing on: Universal Credit, Money Skills & Debt Advice. The funding also allowed WCDP to hand out food & warm winter packages for people in the community.

WCDP were listed on the RCTCBC's website as a Winter Warm Hub, beginning in December 2022 and run until March 2023. The council gave WCDP funding which was used to pay for energy bills to ensure the building was heated well, and food and warm drinks for attendees of the warm hub events. We were also able to purchase warm pieces of equipment (i.e. blankets, hats, scarves) for winter packages to be given to attendees of our building during the timeframe.

In March 2023, WCDP's Engagement Officer, Charity Fundraiser & BSL Interpreter were able to conduct a month-long engagement project with the local D/deaf community and local current/potential stakeholders and partners. RCT's Round 1 of the Shared Prosperity Fund allowed us to gain valuable feedback and accounts of lived experiences which will be used going forward to help shape our future projects and short-term strategy, helping us to become a D/deaf led charity.

WCDP began 2 projects in the financial year 2022-2023 which will continue to run through 2023. These are: Blaenau Gwent's Community Voice, Community Choice Deaf/Deafblind Awareness & BSL Taster Training: Providing 28 sessions in total across the Blaenau Gwent County free of charge to anyone who lives and/or works in Blaenau Gwent. These will be run by a Deaf BSL Tutor with the support of a BSL interpreter. Morrisons Foundation Lip Reading Classes across Wales: Providing 10-week Lip Reading classes to people who have hearing loss across Wales in various locations.

#### **Sub Committee Reports**

##### **Education & Training Sub Committee**

The Committee did not hold any meetings this year.

However, 3 applications for funding from the AC Evans Legacy Fund were awarded over the year, (these were agreed in the March 2022 meeting as we were awaiting information from the teacher of

## **Wales Council For Deaf People**

### **Trustees' Annual Report** *(continued)*

#### **Year ended 31 March 2023**

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the Deaf/parent of Deaf children; so carried them over into 22/23.) £1698 was spent on 2 I pads and a microphone.

#### **Finance Sub-Committee**

The Committee held one meeting via zoom during the year (13 /1 /2023)

The charities finances, grant applications and plans were reviewed and discussed in depth by members.

#### **Acknowledgements**

Wales Council for Deaf People, its Board of Trustees and staff gratefully appreciate 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 who are Deaf, have hearing loss throughout Wales.

## **Wales Council For Deaf People**

### **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

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#### **Financial review**

##### **Funding**

Donations were gratefully received from the following:

Saaher Muzafer  
Amazon Smile  
Darren Tobin  
Elgan Moelwyn Williams

Grants were gratefully received from:

Wales Council for Voluntary Action  
WCVA - Active Inclusion Fund  
Blaenau Gwent CBC  
G3SC  
RCT & Cwm Taf Housing with care fund  
RCTCBC  
GVS  
Morrisons  
Little Lives  
Interlink  
RCT Community Renewal Fund  
RCT Together - Neighbourhood Network Fund  
Screwfix

The Charity continues to receive income from office rent and a small amount from meeting room hire, Bookings through the communications agency have improved on the previous year. We have continued to receive income through BSL and Deaf awareness courses, but this has not been as high as expected.

##### **Performance**

Income for the year totalled £582,438 (2022 £435,982), of which £230,596 (2022 £140,758) was restricted funding. Expenditure was £576,186 (2022 £482,578), of which £214,562 (2022 £150,937) was against restricted income and reserves. There was a £12,538 (2021 £6,255) loss on investments in the year. Overall, this resulted in a deficit of £6,287 (2022 £52,851) for the year, of which £22,319 deficit was against unrestricted funds (2022 £24,222) and £16,034 against restricted funds (2022 £28,630).

##### **Reserves Policy**

The trustees believe that sufficient reserves are required to ensure the continued operation of the charity should there be an unexpected loss of funding. At the year-end total reserves were £601,175 (2022 £607,460), of which £201,103 (2022 £185,069) is restricted, leaving £400,072 (2022 £422,391) of unrestricted funds. There is a designated fund of £69,500 (2022: £80,000) included within unrestricted funds, which the trustees have provided for funding the Swansea Hard of Hearing Group. Free reserves are £83,003 (2022 £91,273) excluding investments of £285,799 (2022: £295,288) which can be called upon if needed.

## **Wales Council For Deaf People**

### **Trustees' Annual Report** *(continued)*

**Year ended 31 March 2023**

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#### **Investment Policy**

An investment portfolio with Rathbone Investment Management Plc was formed in 2022 following extensive research. The objectives of WCDP's investment policy are to:

- Achieve a total return at a level equal to or above inflation plus 4% pa using a moderate risk strategy (level 4) with a long-term horizon of at least 5 years.
- Invest prudently and cautiously in a broad range of fixed interest securities, UK and overseas.
- Continue to meet the charities current to long-term liabilities and income commitments. WCDPs policy is to not hold investments that might be seen to be in conflict with the aims of the charity. The fund should not invest in companies that derive turnover from the following activities: Alcohol, Gambling, Pornography, Tobacco, Anti-personnel landmines, cluster bombs and biological and chemical weapons,

The Investment Managers have delegated discretionary powers of investment. Performance of the investment portfolio is monitored against the investment objectives and also against other appropriate benchmarks, including MSCI PIMFA Balanced Index and Rathbones Internal Benchmark 4. The portfolio is monitored quarterly and reported to the CEO and Treasurer. An annual review is undertaken with Rathbones.

#### **Risk Management**

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

#### **Plans for future periods**

We are looking to review and improve all of our governance arrangements.

We intend to continue delivering face to face BSL classes, from Levels 1 to 6, plus interpreter and translator modules.

The CRF project will continue through which we can continue to deliver Deaf and Deafblind awareness sessions as well as BSL taster sessions. It is hoped that the success of this pilot project will allow us to expand and deliver these sessions in more parts of Wales.

We would also like to continue to deliver BSL sessions in schools, to compliment the introduction of BSL in the curriculum, and we hope to deliver BSL session for parents and families of D/deaf children.

We are looking for funding to continue the work that was done on the Active Inclusion and Employability project, which helps people who are Deaf and Hard of hearing into employment.

We will be exploring the updating of "Sign language Wales" book and app, with the help from Deaf BSL tutors.

We will carry out an energy and accessibility audit of our building and seek funding to allow us to make any required improvements.

## Wales Council For Deaf People

### Trustees' Annual Report *(continued)*

Year ended 31 March 2023

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#### Other

The unauthorised loan taken by, and other financial irregularities carried out by the former CEO are the subject of investigation by South Wales Police. A file is being prepared for submission to the Crown Prosecution Service. The Trustees are cooperating with this investigation and intend to take any possible legal action to recover the misappropriated funds.

#### Structure, governance and management

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.

#### Trustee Recruitment and Trustee

Trustees are recruited from our hard of hearing groups and Deaf clubs throughout Wales, as *well as representatives nominated from local authority councils. Although we welcome* anyone who has an interest in hearing loss and wishes to be involved. Any new Trustees co-opted throughout the year will be confirmed during the next AGM. Trustees are inducted and offered relevant Trustee training upon appointment.

The trustees' annual report was approved on 13/12/2023 ..... and signed on behalf of the board of trustees by:

DocuSigned by:  
  
.....079FC14163F145E..... (sign)

David Rowland Rees-Evans  
..... (print name)  
Trustee



## **Wales Council For Deaf People**

### **Independent Examiner's Report to the Trustees of Wales Council For Deaf People**

**Year ended 31 March 2023**

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I report to the trustees on my examination of the financial statements of Wales Council For Deaf People ('the charity') for the year ended 31 March 2023.

#### **Responsibilities and basis of report**

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### **Independent examiner's statement**

Since the charity'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 the Association of Chartered Certified Accountants (ACCA), which is one of the listed bodies.

I have completed my examination. I confirm that no material matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Farzana Ahmed FCCA  
Independent Examiner  
Carston Accountants  
1st Floor, Tudor House  
16 Cathedral Road  
Cardiff  
CF11 9LJ

17/01/2024

# Wales Council For Deaf People

## Statement of Financial Activities

Year ended 31 March 2023

		Unrestricted funds £	2023 Restricted funds £	Total funds £	2022 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	12,100	230,596	242,696	183,185
Charitable activities	5	315,438	—	315,438	231,136
Investment income	6	6,812	—	6,812	3,728
Other income	7	17,492	—	17,492	17,933
<b>Total income</b>		<u>351,842</u>	<u>230,596</u>	<u>582,438</u>	<u>435,982</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Investment management costs	8	3,000	—	3,000	1,500
Expenditure on charitable activities	9,10	358,316	214,562	572,879	480,999
Other expenditure	12	307	—	307	79
<b>Total expenditure</b>		<u>361,623</u>	<u>214,562</u>	<u>576,186</u>	<u>482,578</u>
Net losses on investments	13	(12,538)	—	(12,538)	(6,255)
<b>Net expenditure and net movement in funds</b>		<u>(22,319)</u>	<u>16,034</u>	<u>(6,286)</u>	<u>(52,851)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		422,391	185,069	607,460	660,312
<b>Total funds carried forward</b>		<u>400,072</u>	<u>201,103</u>	<u>601,175</u>	<u>607,460</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The notes on pages 15 to 28 form part of these financial statements.

# Wales Council For Deaf People

## Statement of Financial Position

31 March 2023

	Note	2023 £	2022 £
<b>Fixed assets</b>			
Intangible assets	19	4,138	8,268
Tangible fixed assets	20	140,402	145,294
Investments	21	285,799	295,288
		<u>430,339</u>	<u>448,850</u>
<b>Current assets</b>			
Debtors	22	72,838	78,978
Cash at bank and in hand		123,621	112,154
		<u>196,459</u>	<u>191,132</u>
<b>Creditors: amounts falling due within one year</b>	23	25,624	32,521
<b>Net current assets</b>		<u>170,835</u>	<u>158,611</u>
<b>Total assets less current liabilities</b>		<u>601,175</u>	<u>607,460</u>
<b>Net assets</b>		<u>601,175</u>	<u>607,460</u>
<b>Funds of the charity</b>			
Restricted funds		201,103	185,069
Unrestricted funds		400,072	422,391
<b>Total charity funds</b>	25	<u>601,175</u>	<u>607,460</u>

These financial statements were approved by the board of trustees and authorised for issue on 13/12/2023, and are signed on behalf of the board by:

DocuSigned by:  
  
 .....079FC14183F145E.....  
 Trustee

The notes on pages 15 to 28 form part of these financial statements.

# Wales Council For Deaf People

## Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
<b>Cash flows from operating activities</b>		
Net expenditure	(6,286)	(52,851)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,596	7,224
Amortisation of intangible assets	4,130	4,223
Net losses on investments	12,538	6,255
Dividends, interest and rents from investments	(6,049)	(3,043)
Other interest receivable and similar income	(763)	(685)
Loss on disposal of intangible assets	307	79
Accrued (income)/expenses	(1,396)	1,675
<i>Changes in:</i>		
Trade and other debtors	6,140	(44,994)
Trade and other creditors	(5,501)	12,581
Cash generated from operations	8,716	(69,536)
Interest received	763	685
Net cash from/(used in) operating activities	<u>9,479</u>	<u>(68,851)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	6,049	3,043
Purchase of tangible assets	(1,011)	(2,517)
Proceeds from sale of tangible assets	307	80
Purchases of other investments	(36,727)	(597,835)
Proceeds from sale of other investments	33,370	296,213
Net cash from/(used in) investing activities	<u>1,988</u>	<u>(301,016)</u>
<b>Net increase/(decrease) in cash and cash equivalents</b>	<b>11,467</b>	<b>(369,867)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>112,154</b>	<b>482,021</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>123,621</u></b>	<b><u>112,154</u></b>

The notes on pages 15 to 28 form part of these financial statements.

# **Wales Council For Deaf People**

## **Notes to the Financial Statements**

**Year ended 31 March 2023**

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### **1. General information**

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is Glenview House, Courthouse Street, Pontypridd, CF37 1JY.

### **2. Statement of compliance**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the 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) (Charities SORP (FRS 102)) and the Charities Act 2011.

### **3. Accounting policies**

#### **Basis of preparation**

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

#### **Going concern**

There are no material uncertainties about the charity's ability to continue.

#### **Judgements and key sources of estimation uncertainty**

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Significant judgements There are no significant judgements used in the preparation of these accounts.

#### **Key sources of estimation uncertainty**

Accounting estimates and assumptions are made concerning the future and, by their nature, will rarely equal the related actual outcome. The key assumptions and other sources of estimation uncertainty that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are as follows:

Depreciation: estimation is made as to the useful economic life of each asset, as detailed in the depreciation policy.

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

**Year ended 31 March 2023**

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### **3. Accounting policies *(continued)***

#### **Fund accounting**

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

#### **Incoming resources**

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

#### **Resources expended**

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis. There has been a reallocation of cost centre activity compared to last year, however no changes have been made to the previous year.

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# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

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### Intangible assets

Intangible assets are initially recorded at cost, and are subsequently stated at cost less any accumulated amortisation and impairment losses.

### Amortisation

Amortisation is calculated so as to write off the cost of an asset, less its estimated residual value, over the useful life of that asset as follows:

Website and rebranding - 20% straight line

### Tangible assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses.

### Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Freehold property - 2% straight line  
Fixtures and fittings - 20% straight line

### Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

### Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

### Defined contribution plans

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# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

#### 4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
<b>Donations</b>			
Donations	338	—	338
<b>Grants</b>			
WCVA	700	—	700
WCVA - Active Inclusion Project	—	85,897	85,897
HMRC CJRS	—	—	—
RCT - various grants	9,962	47,550	57,512
Moondance Foundation	—	—	—
Interlink Micro grant	1,100	—	1,100
ScrewFix	—	5,000	5,000
Morrisons	—	18,793	18,793
Blaenau Gwent CBC	—	11,416	11,416
GVS	—	17,857	17,857
C3SC	—	2,606	2,606
WCVA - Third Sector Resilliance	—	41,477	41,477
	<u>12,100</u>	<u>230,596</u>	<u>242,696</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
<b>Donations</b>			
Donations	785	—	785
<b>Grants</b>			
WCVA	700	—	700
WCVA - Active Inclusion Project	—	84,278	84,278
HMRC CJRS	40,942	—	40,942
RCT - various grants	—	54,230	54,230
Moondance Foundation	—	2,000	2,000
Interlink Micro grant	—	250	250
ScrewFix	—	—	—
Morrisons	—	—	—
Blaenau Gwent CBC	—	—	—
GVS	—	—	—
C3SC	—	—	—
WCVA - Third Sector Resilliance	—	—	—
	<u>42,427</u>	<u>140,758</u>	<u>183,185</u>



# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Training	46,957	46,957	21,251	21,251
Other income	15,133	15,133	2,849	2,849
Interpreter / Lip Speaking Agency	222,598	222,598	168,001	168,001
Translation	30,750	30,750	39,035	39,035
	<u>315,438</u>	<u>315,438</u>	<u>231,136</u>	<u>231,136</u>

### 6. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from listed investments	6,049	6,049	3,043	3,043
Bank interest receivable	136	136	29	29
Other interest receivable	627	627	656	656
	<u>6,812</u>	<u>6,812</u>	<u>3,728</u>	<u>3,728</u>

### 7. Other income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Rental & hire of facilities	17,492	17,492	17,933	17,933

### 8. Investment management costs

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Portfolio management	3,000	3,000	1,500	1,500

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Communication agency	170,668	55,877	226,545
Training & courses	52,694	52,577	105,271
Projects & activities	105,801	46,151	151,953
Support costs	29,153	59,957	89,110
	<u>358,316</u>	<u>214,562</u>	<u>572,879</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Communication agency	150,683	—	150,683
Training & courses	40,330	81,163	121,493
Projects & activities	55,251	54,480	109,730
Support costs	83,798	15,295	99,093
	<u>330,062</u>	<u>150,938</u>	<u>480,999</u>

### 10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2023 £	Total fund 2022 £
Communication agency	226,545	15,821	242,366	177,838
Training & courses	105,271	40,186	145,457	160,894
Projects & activities	151,953	27,115	179,068	136,827
Governance costs	—	5,988	5,988	5,440
	<u>483,769</u>	<u>89,110</u>	<u>572,879</u>	<u>480,999</u>

### 11. Analysis of support costs

	Communicati on agency £	Training & courses £	Projects & activities £	Total 2023 £	Total 2022 £
Staff costs	4,940	20,932	14,420	40,292	49,713
Premises	2,157	1,715	1,715	5,587	5,699
General office	8,725	17,539	10,980	37,244	38,245
Governance costs	1,997	1,997	1,997	5,988	5,435
	<u>17,819</u>	<u>42,183</u>	<u>29,112</u>	<u>89,110</u>	<u>99,092</u>

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 12. Other expenditure

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Loss on disposal of intangible assets for charity's own use	<u>307</u>	<u>307</u>	<u>79</u>	<u>79</u>

### 13. Net losses on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on listed investments	<u>(12,538)</u>	<u>(12,538)</u>	<u>(6,255)</u>	<u>(6,255)</u>

### 14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2023 £	2022 £
Amortisation of intangible assets	4,130	4,223
Depreciation of tangible fixed assets	5,596	7,224
Loss on disposal of intangible assets	<u>307</u>	<u>79</u>

### 15. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>3,120</u>	<u>3,120</u>

### 16. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	269,017	271,425
Social security costs	24,761	24,673
Employer contributions to pension plans	<u>10,104</u>	<u>8,513</u>
	<u>303,882</u>	<u>304,611</u>

The average head count of employees during the year was 12 (2022: 13). The average number of full-time equivalent employees during the year is analysed as follows:

	2023 No.	2022 No.
Number of staff	<u>9</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year Nil (2022: Nil).

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

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#### 16. Staff costs *(continued)*

##### Key Management Personnel

Key management personnel include all persons that have authority and responsibility for planning, directing and controlling the activities of the charity. The total compensation paid to key management personnel for services provided to the charity was £47,268 (2022: £48,915).

#### 17. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees. No trustee expenses have been incurred.

#### 18. Transfers between funds

Transfer of funds from restricted to unrestricted reserves represents resources expended in the previous year from unrestricted reserves for the project.

#### 19. Intangible assets

	<b>Website &amp; rebranding £</b>
<b>Cost</b>	
At 1 April 2022 and 31 March 2023	21,114
<b>Amortisation</b>	
At 1 April 2022	12,846
Charge for the year	4,130
<b>At 31 March 2023</b>	<b>16,976</b>
<b>Carrying amount</b>	
At 31 March 2023	4,138
At 31 March 2022	8,268

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 20. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2022	197,887	28,238	226,125
Additions	–	1,011	1,011
Disposals	–	(529)	(529)
<b>At 31 March 2023</b>	<b>197,887</b>	<b>28,720</b>	<b>226,607</b>
<b>Depreciation</b>			
At 1 April 2022	56,519	24,312	80,831
Charge for the year	3,958	1,638	5,596
Disposals	–	(222)	(222)
<b>At 31 March 2023</b>	<b>60,477</b>	<b>25,728</b>	<b>86,205</b>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<b>137,410</b>	<b>2,992</b>	<b>140,402</b>
At 31 March 2022	141,368	3,926	145,294

#### 21. Investments

	Cash or cash equivalents £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2022	22,141	273,147	295,288
Additions	22,355	14,372	36,727
Disposals	(17,373)	(24,650)	(42,023)
Fair value movements	–	(4,193)	(4,193)
<b>At 31 March 2023</b>	<b>27,123</b>	<b>258,676</b>	<b>285,799</b>
<b>Impairment</b>			
<b>At 1 April 2022 and 31 March 2023</b>			<b>–</b>
<b>Carrying amount</b>			
<b>At 31 March 2023</b>	<b>27,123</b>	<b>258,676</b>	<b>285,799</b>
At 31 March 2022	22,141	273,147	295,288

All investments shown above are held at valuation.

#### Listed investments

The aggregate market value of listed investments is £258,676 (2022: £273,147).

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

### Year ended 31 March 2023

#### 21. Investments *(continued)*

##### Financial assets held at fair value

Investments are stated at fair value at the balance sheet date, listed investments are stated at the stock exchange values at the year end. Other investments are valued based on investment performance.

The historical cost of investments at the year-end date is £295,490 (2022 : £300,000).

#### 22. Debtors

	2023	2022
	£	£
Trade debtors	48,872	60,303
Prepayments and accrued income	1,256	722
Other debtors	22,710	17,953
	<u>72,838</u>	<u>78,978</u>

Other debtors balance of £22,710 (2022: £17,953) relates to monies due from an ex-staff member (see note 28).

#### 23. Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	18,253	20,677
Accruals and deferred income	3,453	4,849
Social security and other taxes	2,819	5,536
Other creditors	1,099	1,459
	<u>25,624</u>	<u>32,521</u>

#### 24. Pensions and other post retirement benefits

##### Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £10,104 (2022: £8,513).

# Wales Council For Deaf People

## Notes to the Financial Statements (continued)

### Year ended 31 March 2023

#### 25. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2023 £
General funds	342,391	351,842	(351,123)	–	(12,538)	330,572
Designated Fund - (Swansea HOH)	80,000	–	(10,500)	–	–	69,500
	<u>422,391</u>	<u>351,842</u>	<u>(361,623)</u>	<u>–</u>	<u>(12,538)</u>	<u>400,072</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2022 £
General funds	366,613	295,224	(331,641)	18,450	(6,255)	342,391
Designated Fund - (Swansea HOH)	80,000	–	–	–	–	80,000
	<u>446,613</u>	<u>295,224</u>	<u>(331,641)</u>	<u>18,450</u>	<u>(6,255)</u>	<u>422,391</u>

##### Designated funds:

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 WCDP. The trustees agreed to create a Designated Fund of £80,000 for funding to be provided over a number of years to Swansea Hard of Hearing Group. The designated fund has been created to formally recognise that wish.

##### Restricted funds

	At 1 April 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2023 £
Glenview House Active Inclusion Project	111,073	–	(3,267)	–	–	107,806
J E James Legacy	–	85,897	(85,897)	–	–	–
Dr A C Evans Legacy	23,829	–	–	–	–	23,829
Sensory Garden Project	43,508	–	(1,698)	–	–	41,810
RCT - Various grants	4,959	–	(691)	–	–	4,268
	–	47,550	(44,650)	–	–	2,900

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 25. Analysis of charitable funds *(continued)*

Moondance Foundation	1,700	—	(503)	—	—	1,197
GVS Various						
Grant	—	17,857	(17,857)	—	—	—
ScrewFIX	—	5,000	(4,500)	—	—	500
WCVA	—	41,477	(41,477)	—	—	—
Blaenau Gwent						
CBC	—	11,416	(11,416)	—	—	—
C3SC	—	2,606	(2,606)	—	—	—
Morrison	—	18,793	—	—	—	18,793
	<u>185,069</u>	<u>230,596</u>	<u>(214,562)</u>	<u>—</u>	<u>—</u>	<u>201,103</u>

	At 1 April 2021 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2022 £
Glenview House	114,340	—	(3,267)	—	—	111,073
Active Inclusion Project	18,639	84,278	(84,467)	(18,450)	—	—
J E James						
Legacy	23,877	—	(48)	—	—	23,829
Central Heating	589	—	(589)	—	—	—
Dr A C Evans						
Legacy	48,814	—	(5,306)	—	—	43,508
Sensory Garden Project	5,650	—	(691)	—	—	4,959
Pontypridd Hard of Hearing Group	957	—	(957)	—	—	—
Lottery - website rebrand fund	833	—	(833)	—	—	—
RCT - Various grants	—	54,230	(54,230)	—	—	—
Moondance Foundation	—	2,000	(300)	—	—	1,700
Interlink Micro grant	—	250	(250)	—	—	—
GVS Various						
Grant	—	—	—	—	—	—
ScrewFIX	—	—	—	—	—	—
WCVA	—	—	—	—	—	—
Blaenau Gwent						
CBC	—	—	—	—	—	—
C3SC	—	—	—	—	—	—
Morrison	—	—	—	—	—	—
	<u>213,699</u>	<u>140,758</u>	<u>(150,938)</u>	<u>(18,450)</u>	<u>—</u>	<u>185,069</u>



## Wales Council For Deaf People

### Notes to the Financial Statements *(continued)*

#### Year ended 31 March 2023

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##### 25. Analysis of charitable funds *(continued)*

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 Plus" 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.

JE James legacy was received during the 2018/19 year end 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 2022/23.

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.

The RCT fund comprises various grants received:

- the Neighbourhood network fund was awarded to help Aberdare hard of hearing group with room hire costs; and
- the RCT Housing with care fund grant was received to help with costs relating to contacting hard of hearing group members, to check on their wellbeing, during the pandemic.

- The RCT Winter hardship Fund

Moondance funding was to purchase 3 laptops to enable staff to work from home during lockdown.

The GVS fund comprises various grants received;

- GVS Set up HoH groups in Vale of Glamorgan
- GVS Living Drop in Session in Cardiff & Vale
- GVS Hearing Equipment Grant

ScrewFix funding was in relation to Decoration of the Office.

Blaenau Gwent CBC fund was for BSL Taster & Deaf Awareness in Blaenau Gwent as well as funding to Set up HoH group in Blaenau Gwent.

C3SC fund was for Hoh group set up.

Morrisons fund was a Lipreading Grant throughout Wales.

# Wales Council For Deaf People

## Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

### 26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Intangible assets	4,138	—	4,138
Tangible fixed assets	27,131	113,271	140,402
Investments	285,799	—	285,799
Current assets	83,003	87,832	170,835
<b>Net assets</b>	<b>400,071</b>	<b>201,103</b>	<b>601,175</b>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Intangible assets	8,268	—	8,268
Tangible fixed assets	27,562	117,732	145,294
Investments	295,288	—	295,288
Current assets	91,273	67,337	158,610
<b>Net assets</b>	<b>422,391</b>	<b>185,069</b>	<b>607,460</b>

### 27. Analysis of changes in net debt

	At 1 Apr 2022 £	Cash flows £	At 31 Mar 2023 £
Cash at bank and in hand	112,154	11,467	123,621

### 28. Related parties

At the year end the former Chief Executive L Sweeney (until 10 February 2023) owed the charity £22,710 (2022: £17,953), this amount is included within other debtors See Chair's report page 1 for further details.