

CHARITY REGISTRATION NUMBER: 1035893

**Wales Council For Deaf People**  
**Unaudited Financial Statements**  
**31 March 2024**

**CARSTON**

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

Wales Council For Deaf People

Financial Statements

Year ended 31 March 2024

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# **Wales Council For Deaf People**

## **Trustees' Annual Report**

### **Year ended 31 March 2024**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

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

##### **WCDP Chairman's Report 2023 - 2024 - Rowland Rees-Evans**

As we reflect on another tough trading year with issues beyond our control impacting on the end result, it is no surprise that the Charity has struggled to break even again this year. With the removal in February 2023 of the Chief Executive for Gross Misconduct a decision was made to bring in the Chief Executive of Interlink to help the Trustees and Staff through this difficult period. The remit also included finding a new Chief Executive to run the Charity. I would personally like to thank the Chief Executive of Interlink for his professionalism, integrity and advice during this time.

However, on a far more positive note we have seen some major changes within the Welsh Council for Deaf Charity. The biggest part of this change saw the appointment of our new Chief Executive Officer, Ms. Cath Booth in October 2023. Although Cath has only been in post for the past six months, her enthusiasm and drive has already seen some positive improvements.

Cath has already set about a total restructure of the business and has a clear vision for the future. I know that this work will not be completed immediately, but I am confident that in the next twelve months we will start reaping the benefits of the changes that will take place. On behalf of the Trustees, I wish her well on this journey and she has our full support.

I need to personally thank the Staff for their continued hard work under difficult circumstances and although we are currently going through a major restructure, we must not underestimate the amount of work they have done for a small team. Over the past twelve months we have welcomed a number of new Trustees to the Board and their experience and knowledge is already paying dividends. I need to thank all the Trustees for their support of the staff and myself as Chairman. Finally, as we look forward to the coming year, we are better prepared for the challenges ahead and I am positive that the Charity will be continuing to improve in all areas.

Thank you.

Rowland Rees-Evans  
Chairman

# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

Year ended 31 March 2024

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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 S Elin Melbourne  
Mr M Griffiths ( Appointed Nov 23  
resigned Dec 23 )  
Ms S Thomas ( Appointed Nov 23 )  
Ms H Dunne ( Appointed Nov 23)  
Mr D Eveleigh ( Appointed March  
24)

<b>Officers</b>	Patron	Baroness Jenny Randerson
	President	Mr D Skivington
	Chairman	Mr R Rees-Evans
	Treasurer	Mr G Moses

<b>Other Significant Persons</b>	Training/Education Sub Committee	Mrs S Durbridge
	Finance Sub Committee	Mr G Moses
	Secretary and Chief officer	Mrs C Booth (Appointed Oct 2023)
	Finance Manager	Ms N Hollister
	Support Services Officer	Miss K Lewis
	Support Services Assistant	Miss E Hollister
	BSL Interpreter	Ms R Williams
	BSL Tutor	Mr C Hampton
	BSL Tutor /Children & family coordinator	Ms K Barnes
	Engagement Officer	Mrs S Derrick
Charity Fundraiser	Ms A Jones	

**Independent examiner** Farzana Ahmed FCCA  
Carston Chartered Accountants  
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 2024**

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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 loss in Wales.
- To publicise and publish such documents and literature which will add to the knowledge on hearing loss 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 or equity.
- To liaise with all organisations whether corporate, statutory, or voluntary on behalf of and with people who have hearing loss in Wales.
- To provide such services as are thought by members to alleviate the challenges related to loss of hearing and specifically the language barrier

### **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 are Deaf / have a hearing loss (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 2024

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### ACHIEVEMENTS AND PERFORMANCE

#### Operations

##### **Challenges faced in 2023-24**

A major challenge, which caused considerable operational and business disruption, was the dismissal of the Chief Executive Officer for Gross Misconduct in February 2023. With the assistance of the Chief Executive of Interlink, who worked closely with the trustees and colleagues, the charity was stabilised, and a replacement Chief Executive Officer appointed in October 2023.

Since October 2023, the new CEO has worked the team and trustees to carry out a full review of the charity, and she has also met with many of our members, beneficiaries and stakeholders to seek feedback about our work.

##### **Staffing**

Our staffing compliment is currently 8 persons, 6 full time and 2 part-time.

All staff have regular supervision and meet monthly; to share updates on their specific area, each staff member prepares highlight reports for the quarterly meetings with the board of Trustees. An in-person trustee and team building day was planned for February 2024 but needed to be re-scheduled for April 2024 to ensure that everyone could attend. Contributions from this planning day have been key in influencing the work on our new strategy.

##### **Accommodation**

Interlink continue to rent the first-floor offices. Tydfil Training started renting one of our offices on the ground floor in April 2024.

##### **Membership Activities**

The Board of Trustees are made up of officers in our community, hard of hearing support groups, Deaf clubs, 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, this 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, the Disability Equality Forum, All Wales Deaf Mental Health and Wellbeing group, HIW Stakeholder advisory group and various other Welsh Government and NHS organised working groups. All of which have continued to meet via Zoom or Teams.

We have regularly attended online meetings as members of the Wales Disability Reference Group

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# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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and the Deaf Consortium Wales . 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 / peer support groups across Wales, we now have 19 groups up and running and are working on setting up another 4. We are supporting these groups with general advice, publicity, arranging guest speakers and funding applications - the following clubs / groups received new funding via grant applications which we have supported them with this year - Bridgend £2,000, RCT joint application of £19,000, Ystradgynlais £10,000 and Dolgellau £10,000. We have worked closely with local Deaf clubs and continue to offer our support as needed (and know this is an area of work that we would like to enhance and improve on going forward).

Our work to establish more lip-reading classes ( and teachers ) continues, but remains a challenge given that there are only 2 Lip reading tutors in Wales currently - we hope to be able to work with City Lit in London to run a lipreading course here in Wales during 2025.

We have continued to produce our information leaflets covering varying aspects of the work we do ; - information on hearing loss, Deaf awareness, sign language, lipreading etc. All are produced in Welsh and English, and we are now focusing on how and when can incorporate QR codes and BSL too.

#### Sensory Garden

The Sensory Garden has continued to develop and grow. It has been used by members and RCT Preschool D/deaf children as part of our stay and play programme . We held our summer garden party in 2023 and transformed our garden into a winter wonderland in December 2023, this was attended by local Preschool D/deaf children. \* Our Christmas activities were amended due to issues with our central heating , but our Signing Santa produced a video message for us in BSL to share on our socials which was appreciated and liked many times.

A big thanks to the local volunteers who have given their time to help maintain the garden again this year as we could not manage without them.

#### Projects

##### WCDP ran 3 projects in this financial year. These were:

o 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 were run by a Deaf BSL Tutor with the support of a BSL interpreter and feedback was extremely positive:

*"Excellent. Should be taught in schools. Really want to learn."*

*"Brilliant teacher. Very engaging. Thanks Chaz."*

*"Chaz is good at recognising when we are struggling. Connects us in a fun way."*

*"Fabulous, I would encourage anyone to learn."*

81 people attended a Deaf/Deafblind Awareness Training Course whilst 78 people attended a BSL Taster Course.

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# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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- Morrisons Foundation- BSL family sign courses - we provided 6-week long face to face BSL sessions for family members of children who are Deaf / have hearing loss ,and we also delivered 6 weeks of online BSL sessions too , for people across Wales in various locations, and these were delivered free of charge . 10 people attended the in-person face-to-face course at our offices in Pontypridd and 11 people attended the online course.

Extracts of some of the feedback from the attendees is below :-

*To able to communicate (basic) with people, and support pupils in class with hearing difficulties.*

*Basic conversation to help children with hearing impairments to support with their inclusion in the classroom. Thank you for interesting 6 weeks and for making it so much fun.*

*The online BSL sessions has helped me a lot - to communicate more with my Deaf son and for my eldest daughter to bond / communicate with her brother more using BSL.*

*I am more confident in speaking with the children to understand what they are saying.*

o UK Shared Prosperity Fund Round 2 - RCTCBC -our Connect & Communicate Project with the D/deaf community in RCT allowed: Our BSL Tutor/Children and Family Coordinator delivered free BSL sessions to 17 local primary schools / 1390 children and 80 school staff between September 2023 and July 2024. As well as organising and conducting 17 indoor activities and 9 outdoor activities, which incorporated BSL, for children, young people and families across RCT. We hosted 8 networking events between August 2023 and July 2024 and assisted 13 Deaf people to prepare for and or seek new employment.

Our Engagement Officer support 5 existing Hard of Hearing Groups and set up 2 new Groups across RCT as part of this project . Whilst also supporting 12 volunteers for WCDP

#### **Funds from Welsh Government**

Other projects / funding

We carried out an energy and accessibility audit of our building and sourced funding to allow us to make some much-needed improvements ( which included new windows, patio doors , Clearing the Ivy off the building , new guttering & fascia's, and boiler replacement )

Neighbourhood Network Fund SPF RCTCBC allowed us to contribute towards transport to help D/deaf community members get to local events at our offices

The Community Micro Grant - from RCTCBC , helped us to pay for Arts & Crafts Supplies and Graffiti Artist for our children's networking events.

Interlink Small Grants Summer 2023 & Autumn/Winter 2023 allowed us to pay for Children's activities during Easter Holidays, Halloween & Christmas

Postcode Community Trust - Postcode Lottery Unrestricted Funding. £25,000

#### **The following BSL classes have been run through the year:**

Level 1, Level 2 and Level 6 and the pass rate has been 100%

Various types of BSL and Deaf / Deaf blind awareness courses were also run for; the Citizens advice bureaus in Caerphilly / Newport and Pontypool, Taf Torfaen, local Secondary Schools, Local solicitors, Coleg Y Cymoedd, Interlink and the Coalfields regeneration trust to name just a few.

#### **Examples of quotes received from our BSL training below**

'I am now confident that I can have a conversation with a deaf individual'

'The tutor is great and has made the course so fun'

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# **Wales Council For Deaf People**

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

### **Year ended 31 March 2024**

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'I found learning from a deaf tutor challenging at times, but it just made me more confident towards the end'

'I previously learnt BSL from a hearing tutor and I feel like I didn't learn as much'

'My mother is deaf and myself and my daughter have both learned BSL together'

'The 102 section of the course had lots of vocabulary that relates to my home life, it was interesting and helpful to learn'

'This was a brilliant course and would recommend it to everyone'

'I am happy that I am now able to make deaf individuals feel more included'

#### **Quotes from our Deaf / Deafblind awareness courses are detailed below**

'This course has taught me how to support deaf/deafblind clients better'

'This course was interesting, informative and fun.

'Informative with an aspect of fun. Kept everyone engaged'

'The tutor was great, the course was an eye opener'

'Given me more of an insight into the issues deaf and deaf/blind individuals face'

'It was interesting to learn about different types of hearing and sight impairments'

'The tutor was fun and engaging'

'I have learnt to adapt the way I communicate'

'It was interesting to learn about the different technology to support with hearing'

'It was interesting to learn about different communication methods i.e. BSL or use of cochlear implant'

'The course was interactive, and I enjoyed fingerspelling'

'I enjoyed the style of the delivery'

'The group activities were fun and informative'

'I feel more confident communicating with deaf/deafblind people'

'The tutor was fantastic and made the course more interesting'

'I learnt that it is better to try and communicate through fingerspelling than to shy away'

'I will make an effort to use BSL more often'

#### **Sub Committee Reports**

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

The Committee held 2 meetings this financial year- January 15<sup>th</sup> & 9th May.

£0 spent in 23-24 as no meetings held until January 15th due to previous CEO leaving .The meeting in

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# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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January 2024 did not include any applications.

#### Finance Sub-Committee

The Committee held 3 meetings via zoom during the year 13/11/23 & 13/12/23 & 21/2/24

The charities finances, grant applications , policies & 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, are Deafened or Deaf blind throughout Wales.

#### Financial review

##### Funding

Donations were gratefully received from the following:

Amazon Smile  
T Davies  
P Kilmister (remainder of legacy)  
On behalf of Margaret Jones Decd  
Intermarine UK

Grants were gratefully received from:	Wales Council for Voluntary Action
	Interlink – Energy Audit
	- Children’s Activities
	- Easter Events
	RCTCBC – Community Micro Grant
	- Neighbourhood Network Grant
	- Community Facilities Grant
	- Shared Prosperity Fund 1&2
	Welsh Government – Community Facilities Grant
	Post Code Lottery

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 / Deaf blind awareness courses, and very much hope to be able to expand on this area of the business going forward into 2024/ 2025.

# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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#### Performance

Income for the year totalled £482,636 (2023 £582,438), of which £60,460 (2023 £230,596) was restricted funding. Expenditure was £645,542 (2023 £576,186), of which £79,790 (2023 £214,562) was against restricted income and reserves. There was a £14,896 (2023 £12,538 loss) gain on investments in the year. Overall, this resulted in a deficit of £148,010 (2023 £6,287) for the year, of which £128,680 was against unrestricted funds (2023 £22,319) and £19,330 against restricted funds (2023 £16,034).

#### 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 £453,165 (2023 £601,176), of which £181,773 (2023 £201,103) is restricted, leaving £271,392 (2023 £400,072) of unrestricted funds. There is a designated fund of £49,299 included within unrestricted funds, which the trustees have provided for funding the Swansea Hard of Hearing Group. Free reserves are £8,402 (2023 £83,003), excluding investments of £254,650 (2023: £285,799) which can be called upon if needed.

#### 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 which the company is exposed to, using an updated risk management process and have reviewed those risks regularly throughout 2023/24, robust systems and procedures have been established to mitigate the charity's exposure to any possible risk arising as part of this process.

# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

### Year ended 31 March 2024

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#### Plans for future periods

We have regularly reviewed and continuously look to improve all our governance arrangements.

We intend to continue delivering face to face BSL classes, from Levels 1 to 6, plus interpreter and translator modules. And we will look to deliver several intensive BSL level 1 and 2 courses in 2025 .

We will work to try and deliver lipreading courses in Wales and to run more Lipreading classes too ( and plan to run an intensive course in 2025 ). It is hoped that we can expand and deliver these sessions in more parts of Wales online too .... We will also be looking specifically at how we can improve access to information , support, guidance & training, to assist our Deaf and Deafblind colleagues and members

We would also like to continue to deliver BSL sessions in schools, to compliment and help contribute Towards the introduction of BSL into the curriculum (BSL GCSE is planned) for Sept 2027 here in Wales) and we hope to deliver more BSL sessions for parents and families of D/deaf children.

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

#### 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 3/12/2024 ..... and signed on behalf of the board of trustees by:

.....  
*David Rowland Rees-Evans*  
*(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 2024**

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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 2024.

### **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

# Wales Council For Deaf People

## Statement of Financial Activities

Year ended 31 March 2024

		Unrestricted funds	2024 Restricted funds	Total funds	2023 Total funds
	Note	£	£	£	£
<b>Income and endowments</b>					
Donations and legacies	4	36,454	60,460	96,914	242,696
Charitable activities	5	362,543	—	362,543	315,438
Investment income	6	8,324	—	8,324	6,812
Other income	7	14,855	—	14,855	17,492
<b>Total income</b>		<u>422,176</u>	<u>60,460</u>	<u>482,636</u>	<u>582,438</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Investment management costs	8	3,000	—	3,000	3,000
Expenditure on charitable activities	9,10	562,658	79,790	642,448	572,879
Other expenditure	12	94	—	94	307
<b>Total expenditure</b>		<u>565,752</u>	<u>79,790</u>	<u>645,542</u>	<u>576,186</u>
Net gains/(losses) on investments	13	14,896	—	14,896	(12,538)
<b>Net expenditure and net movement in funds</b>		<u>(128,680)</u>	<u>(19,330)</u>	<u>(148,010)</u>	<u>(6,286)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		400,072	201,103	601,175	607,460
<b>Total funds carried forward</b>		<u>271,392</u>	<u>181,773</u>	<u>453,165</u>	<u>601,175</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 Error! Bookmark not defined. form part of these financial statements.

Wales Council For Deaf People

Statement of Financial Position

31 March 2024

	Note	2024 £	2023 £
<b>Fixed assets</b>			
Intangible assets	19	970	4,138
Tangible fixed assets	20	142,027	140,402
Investments	21	254,650	285,799
		397,647	430,339
<b>Current assets</b>			
Debtors	22	61,566	72,838
Cash at bank and in hand		33,510	123,621
		95,076	196,459
<b>Creditors: amounts falling due within one year</b>	23	39,558	25,624
<b>Net current assets</b>		55,518	170,835
<b>Total assets less current liabilities</b>		453,165	601,175
<b>Net assets</b>		453,165	601,175
<b>Funds of the charity</b>			
Restricted funds		181,773	201,103
Unrestricted funds		271,392	400,072
<b>Total charity funds</b>	25	453,165	601,175

These financial statements were approved by the board of trustees and authorised for issue on 4/12/2024, and are signed on behalf of the board by:

Geoff Moses  
..... (sign)

Geoff Moses  
..... (print name)  
Trustee

The notes on pages 15 to Error! Bookmark not defined. form part of these financial statements.

# Wales Council For Deaf People

## Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
<b>Cash flows from operating activities</b>		
Net expenditure	(148,010)	(6,286)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	5,451	5,596
Amortisation of intangible assets	3,168	4,130
Net gains/(losses) on investments	(14,896)	12,538
Dividends, interest and rents from investments	(6,955)	(6,049)
Other interest receivable and similar income	(1,369)	(763)
Loss on disposal of intangible assets	94	307
Accrued expenses/(income)	1,587	(1,396)
<i>Changes in:</i>		
Trade and other debtors	11,272	6,140
Trade and other creditors	12,347	(5,501)
Cash generated from operations	(137,311)	8,716
Interest received	1,369	763
Net cash (used in)/from operating activities	<u>(135,942)</u>	<u>9,479</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	6,955	6,049
Purchase of tangible assets	(7,169)	(1,011)
Proceeds from sale of tangible assets	93	307
Purchases of other investments	(117,938)	(36,727)
Proceeds from sale of other investments	163,890	33,370
Net cash from investing activities	<u>45,831</u>	<u>1,988</u>
<b>Net (decrease)/increase in cash and cash equivalents</b>	(90,111)	11,467
<b>Cash and cash equivalents at beginning of year</b>	123,621	112,154
<b>Cash and cash equivalents at end of year</b>	<u>33,510</u>	<u>123,621</u>

The notes on pages 15 to Error! Bookmark not defined. form part of these financial statements.



# Wales Council For Deaf People

## Notes to the Financial Statements

Year ended 31 March 2024

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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 investments 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

After making reasonable enquiries and having considered the impact of the economic downturn and other factors on the financial performance of the charity and its current performance, the Trustee's believe that the charity will be able to continue to fulfil its charitable purpose, will be able to meet its liabilities as they fall due, and will have adequate resources to continue in operational existence for the foreseeable future. Accordingly, the trustees continue to adopt the going concern basis in in in preparing the financial statements.

#### 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 2024

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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 2024

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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.

Debt instruments are subsequently measured at amortised cost.

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

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# Wales Council For Deaf People

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

### Year ended 31 March 2024

activities in which the initial gain was recognised.

#### Defined contribution plans

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 2024 £
<b>Donations</b>			
Donations	5,043	—	5,043
<b>Grants</b>			
WCVA	875	—	875
WCVA - Active Inclusion Project	—	—	—
RCT - various grants	2,482	35,526	38,008
Interlink Micro grant	2,054	—	2,054
ScrewFix	—	—	—
Morrisons	—	—	—
Blaenau Gwent CBC	—	—	—
GVS	—	—	—
C3SC	—	—	—
WCVA - Third Sector Resilience	—	—	—
Post Code Lottery	25,000	—	25,000
Welsh Government	—	24,934	24,934
First Give	1,000	—	1,000
	<u>36,454</u>	<u>60,460</u>	<u>96,914</u>

	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
RCT - various grants	9,962	47,550	57,512
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 Resilience	—	41,477	41,477
Post Code Lottery	—	—	—
Welsh Government	—	—	—
First Give	—	—	—
	<u>12,100</u>	<u>230,596</u>	<u>242,696</u>

# Wales Council For Deaf People

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

Year ended 31 March 2024

### 5. Charitable activities

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Training	21,920	21,920	46,957	46,957
Other income	2,965	2,965	15,133	15,133
Interpreter / Lip Speaking Agency	336,938	336,938	222,598	222,598
Translation	720	720	30,750	30,750
	<u>362,543</u>	<u>362,543</u>	<u>315,438</u>	<u>315,438</u>

### 6. Investment income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Income from listed investments	6,955	6,955	6,049	6,049
Bank interest receivable	548	548	136	136
Other interest receivable	821	821	627	627
	<u>8,324</u>	<u>8,324</u>	<u>6,812</u>	<u>6,812</u>

### 7. Other income

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Rental & hire of facilities	14,855	14,855	17,492	17,492

### 8. Investment management costs

	Unrestricted Funds £	<b>Total Funds 2024 £</b>	Unrestricted Funds £	Total Funds 2023 £
Portfolio management	3,000	3,000	3,000	3,000

# Wales Council For Deaf People

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

Year ended 31 March 2024

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Communication agency	311,498	–	311,498
Training & courses	79,348	–	79,348
Projects & activities	104,543	43,124	147,666
Support costs	67,269	36,666	103,936
	<u>562,658</u>	<u>79,790</u>	<u>642,448</u>
	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>

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

	Activities undertaken directly £	Support costs £	Total funds 2024 £	Total fund 2023 £
Communication agency	311,498	17,767	329,265	242,366
Training & courses	79,348	39,136	118,484	145,457
Projects & activities	147,666	27,745	175,411	179,068
Governance costs	–	19,288	19,288	5,988
	<u>538,512</u>	<u>103,936</u>	<u>642,448</u>	<u>572,879</u>

### 11. Analysis of support costs

	Analysis of support costs Communicati on agency £	Analysis of support costs Training & courses £	Analysis of support costs Projects & activities £	Total 2024 £	Total 2023 £
Staff costs	4,139	17,193	11,844	33,176	40,292
Premises	1,404	1,638	1,638	4,680	5,587
General office	12,225	20,306	14,261	46,792	35,642
Governance costs	6,429	6,430	6,430	19,289	5,991
	<u>24,197</u>	<u>45,567</u>	<u>34,173</u>	<u>103,936</u>	<u>87,512</u>

# Wales Council For Deaf People

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

### Year ended 31 March 2024

#### 12. Other expenditure

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Loss on disposal of intangible assets for charity's own use	94	94	307	307

#### 13. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gains/(losses) on listed investments	14,896	14,896	(12,538)	(12,538)

#### 14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2024 £	2023 £
Amortisation of intangible assets	3,168	4,130
Depreciation of tangible fixed assets	5,451	5,596
Loss on disposal of intangible assets	94	307

#### 15. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	3,480	3,120

#### 16. Staff costs

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

	2024 £	2023 £
Wages and salaries	223,022	269,017
Social security costs	20,035	24,761
Employer contributions to pension plans	6,625	10,104
	249,682	303,882

The average head count of employees during the year was 10 (2023: 12). The average number of full-time equivalent employees during the year is analysed as follows:

	2024 No.	2023 No.
Number of staff	7	9

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

Wales Council For Deaf People

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

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 £19,820 (2023:£47,268).

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

	Website & rebranding £
<b>Cost</b>	
<b>At 1 April 2023 and 31 March 2024</b>	<u>21,114</u>
<b>Amortisation</b>	
At 1 April 2023	16,976
Charge for the year	<u>3,168</u>
<b>At 31 March 2024</b>	<u>20,144</u>
<b>Carrying amount</b>	
<b>At 31 March 2024</b>	<u>970</u>
At 31 March 2023	<u>4,138</u>



# Wales Council For Deaf People

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

### Year ended 31 March 2024

#### 20. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	<b>Total £</b>
<b>Cost</b>			
At 1 April 2023	197,887	28,720	226,607
Additions	–	7,169	7,169
Disposals	–	(13,886)	(13,886)
<b>At 31 March 2024</b>	<u>197,887</u>	<u>22,003</u>	<u>219,890</u>
<b>Depreciation</b>			
At 1 April 2023	60,477	25,728	86,205
Charge for the year	3,958	1,493	5,451
Disposals	–	(13,793)	(13,793)
<b>At 31 March 2024</b>	<u>64,435</u>	<u>13,428</u>	<u>77,863</u>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<u>133,452</u>	<u>8,575</u>	<u>142,027</u>
At 31 March 2023	<u>137,410</u>	<u>2,992</u>	<u>140,402</u>

#### 21. Investments

	Cash or cash equivalents £	Listed investments £	<b>Total £</b>
<b>Cost or valuation</b>			
At 1 April 2023	27,123	258,676	285,799
Additions	74,643	43,295	117,938
Disposals	(96,295)	(154,520)	(250,815)
Fair value movements	–	101,728	101,728
<b>At 31 March 2024</b>	<u>5,471</u>	<u>249,179</u>	<u>254,650</u>
<b>Impairment</b>			
<b>At 1 April 2023 and 31 March 2024</b>			<u>–</u>
<b>Carrying amount</b>			
<b>At 31 March 2024</b>	<u>5,471</u>	<u>249,179</u>	<u>254,650</u>
At 31 March 2023	<u>27,123</u>	<u>258,676</u>	<u>285,799</u>

All investments shown above are held at valuation.

#### Listed investments

The aggregate market value of listed investments is £249,179 (2023: £258,676).

# Wales Council For Deaf People

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

### Year ended 31 March 2024

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**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 £248,289 (2023 : £295,490).

**22. Debtors**

	2024	2023
	£	£
Trade debtors	49,040	48,872
Prepayments and accrued income	1,286	1,256
Other debtors	11,240	22,710
	<u>61,566</u>	<u>72,838</u>

Other debtors balance of £11,240 (2023: £22,710) relates to monies due from an ex-staff member (see note 28).

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

	2024	2023
	£	£
Trade creditors	26,928	18,253
Accruals and deferred income	5,040	3,453
Social security and other taxes	5,996	2,819
Other creditors	1,594	1,099
	<u>39,558</u>	<u>25,624</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 £6,625 (2023: £10,104).

# Wales Council For Deaf People

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

### Year ended 31 March 2024

#### 25. Analysis of charitable funds

##### Unrestricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 2024 £
General funds	330,572	422,176	(555,752)	10,201	14,896	222,093
Designated Fund - (Swansea HOH)	69,500	–	(10,000)	(10,201)	–	49,299
	<u>400,072</u>	<u>422,176</u>	<u>(565,752)</u>	<u>–</u>	<u>14,896</u>	<u>271,392</u>

  

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 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>

##### 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.

# Wales Council For Deaf People

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

### Year ended 31 March 2024

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

##### Restricted funds

	At 1 Apr 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 202 4 £
Glenview House	107,806	–	(3,268)	–	–	104,538
J E James						
Legacy	23,829	–	–	–	–	23,829
Dr A C Evans						
Legacy	41,810	–	(5,133)	–	–	36,677
Sensory Garden						
Project	4,268	–	(691)	–	–	3,577
RCT - Various						
grants	2,900	35,526	(38,426)	–	–	–
Moondance						
Foundation	1,197	–	(503)	–	–	694
ScrewFIX	500	–	(500)	–	–	–
Morrison	18,793	–	(6,335)	–	–	12,458
Welsh						
Government	–	24,934	(24,934)	–	–	–
	<u>201,103</u>	<u>60,460</u>	<u>(79,790)</u>	<u>–</u>	<u>–</u>	<u>181,773</u>

	At 1 Apr 2022 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 Mar 202 3 £
Glenview House	111,073	–	(3,267)	–	–	107,806
Active Inclusion						
Project	–	85,897	(85,897)	–	–	–
J E James						
Legacy	23,829	–	–	–	–	23,829
Dr A C Evans						
Legacy	43,508	–	(1,698)	–	–	41,810
Sensory Garden						
Project	4,959	–	(691)	–	–	4,268
RCT - Various						
grants	–	47,550	(44,650)	–	–	2,900

# Wales Council For Deaf People

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

### Year ended 31 March 2024

#### 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
Welsh Government	–	–	–	–	–	–
	<u>185,069</u>	<u>230,596</u>	<u>(214,562)</u>	<u>–</u>	<u>–</u>	<u>201,103</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.

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.

Morrisons fund was a Lipreading Grant throughout Wales.

Welsh Government a one off Community Facilities Grant.

# Wales Council For Deaf People

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

Year ended 31 March 2024

### 26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Intangible assets	970	–	970
Tangible fixed assets	7,370	134,657	142,027
Investments	254,650	–	254,650
Current assets	8,402	47,116	55,518
<b>Net assets</b>	<b>271,392</b>	<b>181,773</b>	<b>453,165</b>

  

	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>601,174</b>

### 27. Analysis of changes in net debt

	At 1 Apr 2023 £	Cash flows £	At 31 Mar 2024 £
Cash at bank and in hand	123,621	(90,111)	33,510

### 28. Related parties

At the end of the year the former Chief Executive of the Charity, L Sweeney, owed the Charity £22,480. The Trustees have decided to make a provision of £11,240 against the amount due as it is not certain that the full amount can be recovered. Ms Sweeney has been found guilty of fraud against the Charity and repayment of the monies she stole is being pursued by the Courts under the Proceeds of Crime legislation. This process is ongoing and should be completed by April 2025.