

CHARITY REGISTRATION NUMBER: 1035893

**Wales Council For Deaf People**  
**Unaudited Financial Statements**  
**31 March 2025**

**CARSTON ETL**

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

**Wales Council For Deaf People**  
**Financial Statements**  
**Year ended 31 March 2025**

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# **Wales Council For Deaf People**

## **Trustees' Annual Report**

**Year ended 31 March 2025**

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The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

### **Chair's report**

#### **WCDP Chairman's Report 2024 - 2025 - Rowland Rees-Evans**

This has been a year of many challenges and some achievements for the Welsh Council for Deaf People. As a Charity representing and supporting Deaf, deafened, and hard of hearing people across Wales, we have continued to strengthen our voice, deliver vital services, and advocate for equality and inclusion.

This has all been achieved against a backdrop of reduced grant funding which has subsequently resulted in reduced hours for Staff Members. I want to personally thank all the Staff not only for their commitment and professionalism but also for sticking with us and believing that there is still a future.

As a board of Trustees we are acutely aware that the present situation is unsustainable due to the increasing use of our reserves. We cannot underestimate the reputational damage caused by our previous Chief Executive Officer which is almost certainly costing us success in our grant applications. We have looked at a number of options throughout the year to try and overcome some of these obstacles including selling Glenview House.

There are now moves afoot to look at merging the Charity with a likeminded one which would ensure that there is provision for the deaf and hard of hearing groups throughout our communities is maintained. I am sure there will be more on this in due course.

Finally I cannot finish without mentioning our Chief Executive, Cath Booth, someone that I have got to know quite well over the past couple of years. Her professionalism, integrity and loyalty have shone through at every opportunity. Cath has looked at every aspect of the business and implemented a number of operational changes throughout the past 18 months and had she not done so I know we would be in a far worse position.

Thank you.

Rowland Rees-Evans  
Chairman

# Wales Council For Deaf People

## Trustees' Annual Report *(continued)*

Year ended 31 March 2025

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### Reference and administrative details

<b>Registered charity name</b>	Wales Council For Deaf People
<b>Charity registration number</b>	1035893
<b>Principal office</b>	Glenview House Courthouse Street Pontypridd CF37 1JY

### The trustees

Ms Dunne	
Ms S Thomas	(resigned 19 May 2025)
Mr D Eveleigh	
Mr R Rees-Evans	
Ms SE Melbourne	(resigned 20 August 2025)
Mr G Moses	
Mr D Skivington	
Mrs N Moses	
Ms J Bond	(appointed 31 August 2025)
Mr S James	(appointed 31 August 2025)

<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
	Finance Manager	Ms N Hollister
	Support Services Officer	Miss K Lewis /Mrs T Sengul
	Support Services Assistant	Miss E Hollister
	BSL Tutor /Children & family coordinator	Ms K Barnes
	Engagement Officer	Mrs S Derrick
	Charity Fundraiser	Ms A Jones

<b>Independent examiner</b>	Farzana Ahmed FCCA Carston ETL 1st Floor, Tudor House 16 Cathedral Road Cardiff CF11 9LJ
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<b>Bankers</b>	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 2025**

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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 2025

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### Achievements and performance

#### Operational Challenges

A new Chief Executive Officer was appointed in October 2023, following a period of instability for the organisation. Since taking up her post, the CEO has worked closely with trustees and staff to lead a full organisational review and engage meaningfully with members, beneficiaries, and key stakeholders across Wales. This engagement has helped shape a clearer understanding of the charity's current position and the needs of the D/deaf, Deafblind, and hard of hearing community we work with.

Together with the staff team and board of trustees, the CEO has overseen the development of a new Organisational Strategy and Business Development Plan. A detailed Business Development Action Plan has also been created and implemented, ensuring that clear priorities, measurable milestones, and timescales are in place to support progress and accountability throughout the year.

However, funding has remained a major challenge for WCDP during 2024-25. Despite proactive efforts, including the commissioning of an external consultant for specialist bid-writing support, our success rate for grant and project applications has not improved to the level needed. We have received clear feedback the reputational damage caused by the previous CEO has led to a loss of confidence among some key funders. This has been deeply disappointing, particularly given the progress and integrity demonstrated by the current leadership and staff team.. However, we remain committed to transparency, accountability, and rebuilding trust across the sector.

We would like to express our sincere gratitude to those funders who have continued to support us, as well as to the staff, volunteers, trustees, and wider supporters who have worked tirelessly to try to raise essential funds. Their dedication and belief in WCDP's mission have enabled us to continue delivering vital services and support to D/deaf, deafblind, and hard of hearing communities across Wales during this difficult period.

Looking ahead, we will continue to build on the foundations laid this year, strengthen partnerships, and explore alternative income streams to ensure the long-term sustainability of the charity and the continuation of our much-needed work.

### Staffing

As of the end of the reporting period, WCDP employs 11 part-time staff members. Despite significant challenges throughout the year-including ongoing financial constraints and internal restructuring-our staff team has remained deeply committed, flexible, and resilient.

Team members continue to work collaboratively, meeting monthly to share updates, coordinate efforts, and maintain effective communication across projects and services. Each staff member also prepares a written highlight report in advance of quarterly meetings with the Board of Trustees, ensuring transparency and alignment with organisational priorities.

In-person development days have been an important part of maintaining cohesion and focus. A joint Team and Trustee Planning Day were successfully held in April 2024, followed by a Staff Team Day in October 2024. Both events provided valuable space for reflection, planning, and team building, and

# **Wales Council For Deaf People**

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

### **Year ended 31 March 2025**

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contributions from staff have been instrumental in shaping and delivering WCDP's new organisational strategy and business development plans.

Where possible and appropriate, staff training and development opportunities have continued throughout the year. These have focused on priority areas such as safeguarding, Deaf awareness, inclusive communication, and project delivery. While limited resources have restricted the breadth of training available, we remain committed to supporting staff learning and professional growth as we work toward stabilising our financial position.

The continued dedication, adaptability, and teamwork shown by our staff have been essential to maintaining service delivery and progressing the charity's strategic goals during an incredibly challenging year.

#### **Accommodation**

WCDP continues to operate from our premises, with Interlink occupying the first-floor offices. In April 2024, Tydfil Training began renting one of our ground floor offices, further supporting the financial sustainability of our premises.

#### **Governance**

WCDP is governed by a dedicated and diverse Board of Trustees, comprising individuals with both lived experience and professional expertise relating to D/deafness, hearing loss, and wider disability inclusion. The Board includes representatives from Deaf clubs, hard of hearing support groups, local authorities, and other relevant community and voluntary sector organisations across Wales.

This diversity of perspective and experience ensures that WCDP remains rooted in the needs and priorities of the communities it serves, while also benefiting from strategic insight and oversight.

Several trustees are actively involved in sub-committees that support key areas of the charity's operations, including finance & HR, in addition to their governance roles, some trustees also volunteer their time to assist with public engagement, and advocacy activities - reflecting a deep personal commitment to the values and mission of WCDP.

Throughout 2024-25, the trustees have continued to provide strong, stable leadership during a period of organisational change and financial challenge. Their input has been critical in the development and approval of WCDP's new organisational strategy and business development plan. Trustees have also worked closely with the new Chief Executive Officer to support governance reforms and increase transparency and accountability across the organisation.

We have taken active steps to strengthen the Board by reviewing its structure, identifying areas where additional skills and expertise are needed, and working to improve representation-particularly from minority and underrepresented communities.

We remain deeply thankful to our trustees for their ongoing dedication and valuable contributions, which have been essential in enabling WCDP to continue its vital work in supporting D/deaf, deafblind and hard of hearing communities across Wales.

#### **Strengthening Representation and Influence Through Strategic Engagement**

Over the past 12 months, WCDP has continued to play an active and meaningful role in sector networks, stakeholder forums, and government engagement initiatives, despite the operational and financial challenges faced.

We remain committed to ensuring that the voices of D/deaf, Deafblind, and hard of hearing individuals across Wales are heard and considered in the development of policy, legislation, and public services.

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## **Wales Council For Deaf People**

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

#### **Year ended 31 March 2025**

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Key highlights include:

- Active participation in the Cross-Party Group on Deaf Issues, which continues to meet regularly via Zoom. This group provides a direct platform to raise concerns and advocate for improvements at the Senedd level.
- Representation across a wide range of influential forums and advisory bodies, including:
  - Cross-Party Group on Disability
  - Disability Equality Forum
  - All Wales Deaf Mental Health and Wellbeing Group
  - Deaf Health Wales Project
  - HIW (Healthcare Inspectorate Wales) Stakeholder Advisory Group
  - Wales Disability Reference Group
  - Deaf Consortium Wales
  - BSL Stakeholder Group
  - BSL Consortium
  - BSL (Wales) Bill engagement sessions

Through these forums, WCDP has been able to:

- Champion the rights and needs of the D/deaf, Deafblind, and hard of hearing communities
- Share frontline experiences and data to inform policy discussions.
- Help shape the implementation of the BSL (Wales) Bill
- Contribute to cross-sector collaboration on issues such as accessible healthcare, inclusive education, mental health provision, and employment support.

We continue to work alongside other third sector organisations, public bodies, and advocacy groups to push for greater inclusion, improved communication access, and a stronger commitment to the rights of D/deaf people across all sectors of Welsh life.

Looking ahead, we will seek to strengthen our role within these networks and explore opportunities for increased collaboration, innovation, funding, and impact.

#### **Voluntary and Community Development**

Our Information and Engagement Officer has played a key role in establishing and developing peer-led support groups for hard of hearing individuals across Wales. We currently support 19 active and vibrant groups, demonstrating strong community engagement and ongoing demand.

These groups benefit from a range of tailored support services provided by WCDP, including:

- Expert advice and mentoring to help groups thrive independently.
- Coordination of guest speakers to deliver informative and engaging sessions
- Assistance with publicity and outreach to raise awareness and boost membership.
- Support with funding applications to secure essential resources and activities.

In addition to our work with hard of hearing groups, we continue to provide ongoing support to local Deaf clubs throughout Wales, recognising this as a key area for future growth and development.

Expanding lipreading provision remains a priority, despite ongoing challenges around the availability of qualified tutors. Encouragingly, the number of accredited lipreading tutors in Wales has recently increased from two to three. Currently, WCDP supports four active lipreading groups located in Carmarthen, Swansea, Dolgellau, and Towyn.

Looking ahead, we anticipate further growth in this area as another lipreading tutor is expected to qualify in July 2025. Alongside expanding group provision, we have begun work to develop more

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# **Wales Council For Deaf People**

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

### **Year ended 31 March 2025**

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formal, accredited lipreading classes, which will enhance learning outcomes and provide recognised qualifications for participants.

Through these initiatives, WCDP remains committed to fostering inclusive, peer-led community support and enhancing communication skills, thereby improving social connection, wellbeing, and independence for Deaf and hard of hearing people across Wales.

#### **Public Awareness and Resources**

WCDP has continued its commitment to raising awareness and providing accessible information by producing a comprehensive range of bilingual (Welsh and English) leaflets covering key topics such as:

- Hearing loss and its impact
- Hearing Loss and Dementia
- Deaf awareness and inclusive communication
- British Sign Language (BSL) basics
- Lipreading techniques and support
- Audiology drops in clinics information and group locations.

These resources have been widely distributed across communities, health services, educational settings, and partner organisations to help increase understanding, reduce stigma, and promote inclusion.

In line with our commitment to improving accessibility and engagement, WCDP has recently developed a new, user-friendly website. This platform has been designed to better serve the needs of the D/deaf and hard of hearing communities by providing easy access to information, resources, and service updates in both BSL and English. A key feature of the new site is the integration of BSL video content and interactive elements, ensuring that information is accessible not only in print and text but also through visual communication formats and it also allows for people to upload messages in BSL too.

The new website replaces the previous platform, which was outdated and lacked essential accessibility features, limiting the charity's ability to effectively communicate with its audiences. By modernising our digital presence, WCDP aims to create a central hub for community members, professionals, and stakeholders to engage with our services, access up-to-date news, and participate fully in upcoming events and training opportunities.

Alongside the website development, we are enhancing our printed materials by integrating QR codes that link directly to corresponding online content, including BSL translations and video guides. This seamless connection between physical and digital resources expands accessibility and allows users to engage with our materials in ways that suit their preferences and needs.

Looking forward, WCDP plans to continue expanding our digital offerings, including online training modules and interactive community forums, to further support and empower Deaf and hard of hearing individuals across Wales.

#### **Volunteers and Community Appreciation**

Volunteers are a vital part of WCDP's work, playing an essential role in supporting our activities, events, and community outreach. Throughout 2024-25, we have celebrated their invaluable contributions by hosting a couple of key appreciation events, including a Christmas party, Summer Garden Party and an Afternoon Tea gathering during national Volunteers week. These occasions have provided us with the opportunity not only to thank our volunteers personally but also to

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## Wales Council For Deaf People

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

#### Year ended 31 March 2025

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strengthen community bonds.

In addition to celebrating their efforts, we have actively sought feedback from our volunteers to better understand their experiences and how we can continue to support and involve them more effectively in the future. Their dedication and insight remain fundamental to the success and growth of WCDP.

#### Sensory Garden and Family Engagement

Our Sensory Garden continues to flourish as a treasured community resource, regularly enjoyed by our members and local Deaf and hard of hearing preschool children through our stay-and-play programme. It provides a safe, stimulating, and inclusive outdoor space that supports sensory development and social interaction.

We extend our heartfelt thanks to the local volunteers whose ongoing commitment and care in keeping the garden thriving. Their efforts are crucial to maintaining this vibrant space, ensuring it remains welcoming and accessible for all who use it.

#### Projects Delivered in 2024-25

1. **Welsh Church Act Fund** provided funding to WCDP for new carpets on ground floor office space, office railings outside painted in an accessible colour for the deafblind community, and removal of the ivy plants on the side of the building which was then repainted.
2. **SPF Neighbourhood Network RCT-** New Garden Shed to store equipment & refreshment costs for Gardening Volunteers who meet on a monthly basis maintaining WCDP sensory Garden.
3. **Skipton Building Society** - Purchase of specialist assistive equipment for the D/deaf community in Wales, to help them remain independent in their day to day lives.
4. **Interlink Spring Summer 2024 Small Grants** covered the cost of a bespoke training day for WCDP Staff.
5. **Moondance Foundation** 12 months of core funding to support WCDP in the implementation of the charity's new strategy and business development plan, as well as supporting the staff in further engagement & development of the charity's fundraising strategy.
6. **UK Shared Prosperity Fund (RCTCBC)** Round 3 2024-2025 – Funding was provided to WCDP to continue running regular Connect & Communicate Network Events across RCT. 5 events in total were held, each with differing themes, with 80 attendees in total. The fund also allowed WCDP to provide 16 indoor and outdoor activities for Deaf Children, Young People & Families. Throughout these events there were 189 attendances recorded. This project also gave WCDP the opportunity to create and support 7 new volunteer roles.
7. **Free BSL sessions** delivered to 11 local primary schools, with WCDP's BSL Tutor /Children & family coordinator teaching 896 children basic BSL.

#### Feedback Highlights:

*"I wanted to volunteer as my son's grandparents were both profoundly Deaf, but since they have passed, I have been out working in the community and this was a way for me to give back."*

*"My 3 year old daughter loved mixing with Deaf and hard of hearing children practising her signing."*

*"I want my daughter to grow up being inclusive for all people. That's why I want her to learn sign language."*

*"In Wales, we need to value BSL the same way Welsh is valued. It's a language, and it's about respecting our culture."*

*"I've learned that no matter what time in your life you become deaf or how deaf you are, there will always be a group or support network that is willing to help you."*

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# **Wales Council For Deaf People**

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

**Year ended 31 March 2025**

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### **BSL Education and Training**

We continue to deliver accredited British Sign Language (BSL) training and qualifications across Wales, supporting greater inclusion, awareness, and communication access for D/deaf and Deafblind individuals. Our training empowers individuals and organisations to build meaningful connections with the D/deaf community, reduce barriers, and promote equality.

We currently offer BSL qualifications at Levels 1, 2, 4, and 6, alongside tailored Deaf and Deafblind Awareness Training for a broad range of partners, including:

- Local schools
- The Royal Mint
- S4C Cyw presenters
- Aberystwyth Arts Centre
- White Rose Funerals and Memorials
- Various public and voluntary sector organisations

These courses not only enhance everyday communication and inclusivity but also provide valuable skills that can be used as part of a recognised career pathway in Wales. For many, progressing through BSL qualifications opens opportunities in interpreting, education, social care, health services, and community support roles-areas where demand for BSL proficiency continues to grow.

In addition, we have delivered a significant number of free BSL taster sessions in Rhondda Cynon Taf and Caerphilly, along with accessible sessions in local libraries for children and young people. These community-based initiatives spark early interest in BSL, encourage inclusive attitudes from a young age, and help lay the foundation for long-term engagement and skills development.

Through this work, we are helping to build a more inclusive and BSL-aware Wales-one where communication is not a barrier to participation, opportunity, or connection.

### **Sub Committee Reports**

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

The Committee held 2 meetings this financial year- May 9th and 23rd September. £4183 spent as a result of applications received from Teachers of the Deaf and reviewed and agreed by the committee. This comprised of 4 laptops and 5 iPad for children and students.

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

The Committee held 3 meetings via zoom during the year 17/4/24, 19/06/24 & 11/09/24. Finances were also discussed in length at the full Trustee meetings through the year. The charities finances, grant applications, policies & plans were reviewed and discussed in depth by members.

### **Looking Ahead**

WCDP enters 2025 with renewed clarity, an engaged team, and a refreshed strategic direction co-produced with trustees, staff, and our community. While challenges remain - particularly around organisational capacity, financial sustainability, and the availability of specialist tutors - we remain committed to our mission of improving inclusion, awareness, and access for D/deaf, Deafblind and hard of hearing communities across Wales. In response to ongoing funding pressures, we are actively exploring alternative income streams and partnership opportunities to support and strengthen our long-term impact.

### **Acknowledgements**

Wales Council for Deaf People, along with its Board of Trustees and staff, extends sincere thanks and

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## **Wales Council For Deaf People**

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

#### **Year ended 31 March 2025**

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appreciation to all those who have supported our work over the past year. Your contributions - whether financial, practical, or moral - have been vital in enabling us to continue delivering services and advocacy for D/deaf, Deafblind, Deafened, and hard of hearing individuals across Wales.

We are especially grateful to our dedicated staff, volunteers, public authorities, grant-making bodies, partner organisations, and individual supporters. Each act of support, no matter the size, plays a meaningful role in helping us promote inclusion, improve access to communication, and uphold the rights of the communities we serve.

In a challenging financial climate, this support is more important than ever. It allows us to sustain our core activities, explore new opportunities for growth, and remain a strong, independent voice for D/deaf people across Wales.

Thank you for standing with us - your continued commitment makes our work possible.

# **Wales Council For Deaf People**

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

**Year ended 31 March 2025**

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### **FINANCIAL REVIEW**

#### **Funding**

Donations were gratefully received from the following:

M McEvoy  
W E Karnes  
J Terry  
J Mitchell  
S Cunningham  
S Ogbourne  
K Kowalik-Banczyk  
G Mawle  
H Stevens  
B Gibbins  
S James  
J Roe  
Paypal Giving Fund  
S Kramer  
D Page  
P Price  
J Randerson  
M A Structures

Grants were gratefully received from:

Wales Council for Voluntary Action  
Interlink – Small Grant Funding for Team Development

RCTCBC – Neighbourhood Network Grant  
- Welsh Church Act Fund  
- Shared Prosperity Fund 2&3

Skipton Building Society – Hearing Equipment Grant

#### **Performance**

The year to 31 March 2025 has been a very difficult one for the Charity. Despite strenuous efforts to obtain grant funding to support its core activities a sufficient level of grant income was not forthcoming. An overall deficit of £228,176 was incurred for the year.

The continuing operations of the Charity were funded by using its reserves but these were substantially depleted by the end of the year. Unrestricted Reserves were reduced from £271,392 to £74,416 over the course of the year.

This situation was recognised during the year and the Trustees considered various options including selling the Charity's freehold property, a carefully managed closure of the Charity and a merger with another charity with similar aims and values.

All of these options were carefully explored while moves were made to cut costs by introducing short-time working for all the staff team.

The eventual outcome is that a merger has now been agreed with Action Deafness. This is currently in the process of being finalised and will enable the continuation of the various services provided by the Charity to the Deaf and hard of Hearing Community in Wales.

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## **Wales Council For Deaf People**

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

**Year ended 31 March 2025**

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#### **Reserves Policy**

Given the substantial reduction in reserves the Trustees recognised that the Charity was not able to comply with its Reserves Policy and took steps to remedy this situation by negotiating the merger with Action Deafness.

#### **Investment Policy**

The Investment Policy remained the same as the previous year, however because of increasing cash flow pressures all the Charity's investment portfolio was disposed of. This process was completed shortly after the end of the Accounts year.

#### **Risk Management**

The Board of Trustees has carefully considered the major risks to which the organisation is exposed and has implemented a robust and ongoing risk management process to monitor and mitigate these risks. Throughout 2024/25, trustees have regularly reviewed the organisation's risk register and ensured that appropriate systems and procedures are in place to reduce the charity's exposure to both existing and emerging risks.

This risk management framework covers a wide range of operational, reputational, strategic, and compliance-related risks, with particular attention given to safeguarding, data protection, staff and volunteer wellbeing, and the quality and continuity of service delivery.

Financial risk has remained a significant area of focus during the year, particularly in light of ongoing funding uncertainties, rising core costs, and increased demand for services. WCDP have taken proactive steps to mitigate financial risk by:

- Closely monitoring income and expenditure through regular financial reporting and forecasting
- Diversifying income streams where possible, including exploring new grant opportunities, social enterprise options, and earned income from training
- Reviewing reserves policy to ensure adequate contingency planning
- Identifying potential cost-saving measures without compromising core service delivery

While financial pressures continue to present challenges, the trustees remain committed to ensuring the charity's sustainability through careful planning, strategic decision-making, and continued efforts to secure new and alternative sources of funding.

The Board will continue to review and strengthen risk management practices in the year ahead, ensuring that WCDP can respond effectively to both internal and external pressures while remaining focused on its mission and values.

## Wales Council For Deaf People

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

Year ended 31 March 2025

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#### 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.

#### Events after the end of the reporting period

Particulars of events after the reporting date are detailed in note 28 to the financial statements.

The trustees' annual report was approved on .....<sup>21/10/2025</sup> 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 2025

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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 2025.

#### 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. Please refer to Note 28 in relation to Post Balance Sheet Events.



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

22/10/2025



# Wales Council For Deaf People

## Statement of Financial Activities

Year ended 31 March 2025

		Unrestricted funds £	2025 Restricted funds £	Total funds £	2024 Total funds £
	Note				
<b>Income and endowments</b>					
Donations and legacies	4	3,966	26,761	30,727	96,914
Charitable activities	5	373,566	—	373,566	362,543
Investment income	6	5,155	—	5,155	8,324
Other income	7	17,048	—	17,048	14,855
<b>Total income</b>		<u>399,735</u>	<u>26,761</u>	<u>426,496</u>	<u>482,636</u>
<b>Expenditure</b>					
Expenditure on raising funds:					
Investment management costs	8	3,040	—	3,040	3,000
Expenditure on charitable activities	9,10	603,903	57,961	661,864	642,448
Other expenditure	12	—	—	—	94
<b>Total expenditure</b>		<u>606,943</u>	<u>57,961</u>	<u>664,904</u>	<u>645,542</u>
Net gains on investments	13	10,232	—	10,232	14,896
<b>Net expenditure and net movement in funds</b>		<u>(196,976)</u>	<u>(31,200)</u>	<u>(228,176)</u>	<u>(148,010)</u>
<b>Reconciliation of funds</b>					
Total funds brought forward		271,392	181,773	453,165	601,175
<b>Total funds carried forward</b>		<u>74,416</u>	<u>150,573</u>	<u>224,989</u>	<u>453,165</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 18 to 30 form part of these financial statements.

# Wales Council For Deaf People

## Statement of Financial Position

31 March 2025

	Note	2025 £	2024 £
<b>Fixed assets</b>			
Intangible assets	19	—	970
Tangible fixed assets	20	141,314	142,027
Investments	21	56,830	254,650
		<u>198,144</u>	<u>397,647</u>
<b>Current assets</b>			
Debtors	22	48,339	61,566
Cash at bank and in hand		9,688	33,510
		<u>58,027</u>	<u>95,076</u>
<b>Creditors: amounts falling due within one year</b>	23	31,182	39,558
<b>Net current assets</b>		<u>26,845</u>	<u>55,518</u>
<b>Total assets less current liabilities</b>		<u>224,989</u>	<u>453,165</u>
<b>Net assets</b>		<u>224,989</u>	<u>453,165</u>
<b>Funds of the charity</b>			
Restricted funds		150,573	181,773
Unrestricted funds		74,416	271,392
<b>Total charity funds</b>	25	<u>224,989</u>	<u>453,165</u>

These financial statements were approved by the board of trustees and authorised for issue on 21/10/2025, and are signed on behalf of the board by:

Geoff Moses (sign)

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

The notes on pages 18 to 30 form part of these financial statements.

# Wales Council For Deaf People

## Statement of Cash Flows

Year ended 31 March 2025

	2025 £	2024 £
<b>Cash flows from operating activities</b>		
Net expenditure	(228,176)	(148,010)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	6,464	5,451
Amortisation of intangible assets	970	3,168
Net gains on investments	(10,232)	(14,896)
Dividends, interest and rents from investments	(4,989)	(6,955)
Other interest receivable and similar income	(166)	(1,369)
Loss on disposal of intangible assets	–	94
Accrued expenses	–	1,587
<i>Changes in:</i>		
Trade and other debtors	13,227	11,272
Trade and other creditors	(8,376)	12,347
Cash generated from operations	(231,278)	(137,311)
Interest received	166	1,369
Net cash used in operating activities	<u>(231,112)</u>	<u>(135,942)</u>
<b>Cash flows from investing activities</b>		
Dividends, interest and rents from investments	4,989	6,955
Purchase of tangible assets	(5,751)	(7,169)
Proceeds from sale of tangible assets	–	93
Purchases of other investments	(285,188)	(117,938)
Proceeds from sale of other investments	493,240	163,890
Net cash from investing activities	<u>207,290</u>	<u>45,831</u>
<b>Net decrease in cash and cash equivalents</b>	<b>(23,822)</b>	<b>(90,111)</b>
<b>Cash and cash equivalents at beginning of year</b>	<b>33,510</b>	<b>123,621</b>
<b>Cash and cash equivalents at end of year</b>	<b><u>9,688</u></b>	<b><u>33,510</u></b>

The notes on pages 18 to 30 form part of these financial statements.

# Wales Council For Deaf People

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

### Year ended 31 March 2025

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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

An overall deficit of £221,061 was incurred for the year.

The continuing operations of the Charity were funded by using its reserves but these were substantially depleted by the end of the year. Unrestricted Reserves were reduced from £271,392 to £74,416 over the course of the year.

This situation was recognised during the year and the Trustees considered various options including selling the Charity's freehold property, a carefully managed closure of the Charity and a merger with another charity with similar aims and values.

The eventual outcome is that a merger has now been agreed with Action Deafness. This is currently in the process of being finalised and will enable the continuation of the various services provided by the Charity to the Deaf and hard of Hearing Community in Wales. Accordingly, the trustees continue to adopt the going concern basis 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.

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# Wales Council For Deaf People

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

Year ended 31 March 2025

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### 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 2025

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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 activities in which the initial gain was recognised.

# Wales Council For Deaf People

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

Year ended 31 March 2025

### 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 2025 £
<b>Donations</b>			
Donations	2,093	—	2,093
<b>Grants</b>			
WCVA	983	—	983
RCT - various grants	—	24,761	24,761
Interlink Micro grant	890	—	890
Post Code Lottery	—	—	—
Welsh Government	—	—	—
First Give	—	—	—
Skipton Building Society	—	2,000	2,000
	<u>3,966</u>	<u>26,761</u>	<u>30,727</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
<b>Donations</b>			
Donations	5,043	—	5,043
<b>Grants</b>			
WCVA	875	—	875
RCT - various grants	2,482	35,526	38,008
Interlink Micro grant	2,054	—	2,054
Post Code Lottery	25,000	—	25,000
Welsh Government	—	24,934	24,934
First Give	1,000	—	1,000
Skipton Building Society	—	—	—
	<u>36,454</u>	<u>60,460</u>	<u>96,914</u>

### 5. Charitable activities

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Training	20,013	20,013	21,920	21,920
Other income	12,067	12,067	2,965	2,965
Interpreter / Lip Speaking Agency	334,963	334,963	336,938	336,938
Translation	6,523	6,523	720	720
	<u>373,566</u>	<u>373,566</u>	<u>362,543</u>	<u>362,543</u>

# Wales Council For Deaf People

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

Year ended 31 March 2025

### 6. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from listed investments	4,989	4,989	6,955	6,955
Bank interest receivable	166	166	548	548
Other interest receivable	—	—	821	821
	<u>5,155</u>	<u>5,155</u>	<u>8,324</u>	<u>8,324</u>

### 7. Other income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Rental & hire of facilities	<u>17,048</u>	<u>17,048</u>	<u>14,855</u>	<u>14,855</u>

### 8. Investment management costs

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Portfolio management	<u>3,040</u>	<u>3,040</u>	<u>3,000</u>	<u>3,000</u>

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

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Communication agency	297,675	—	297,675
Training & courses	92,328	—	92,328
Projects & activities	103,603	57,961	161,565
Support costs	110,297	—	110,296
	<u>603,903</u>	<u>57,961</u>	<u>661,864</u>

	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>



# Wales Council For Deaf People

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

Year ended 31 March 2025

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

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Communication agency	297,675	23,023	320,698	329,265
Training & courses	92,328	46,737	139,065	118,484
Projects & activities	161,565	28,082	189,647	175,411
Governance costs	—	12,454	12,454	19,288
	<u>551,568</u>	<u>110,296</u>	<u>661,864</u>	<u>642,448</u>

### 11. Analysis of support costs

	Analysis of support costs activity 1 £	Analysis of support costs activity 4 £	Analysis of support costs activity 5 £	Total 2025 £	Total 2024 £
Staff costs	9,776	18,330	12,627	40,733	33,176
Premises	1,606	1,875	1,875	5,356	4,680
General office	11,639	26,533	13,580	51,752	46,792
Governance costs	4,151	4,151	4,151	12,453	19,289
	<u>27,172</u>	<u>50,889</u>	<u>32,233</u>	<u>110,296</u>	<u>103,936</u>

### 12. Other expenditure

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Loss on disposal of intangible assets for charity's own use	—	—	94	94

### 13. Net gains on investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gains/(losses) on listed investments	10,232	10,232	14,896	14,896

### 14. Net expenditure

Net expenditure is stated after charging/(crediting):

	2025 £	2024 £
Amortisation of intangible assets	970	3,168
Depreciation of tangible fixed assets	6,464	5,451
Loss on disposal of intangible assets	—	94

# Wales Council For Deaf People

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

### Year ended 31 March 2025

#### 15. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for:		
Independent examination of the financial statements	<u>5,040</u>	<u>5,040</u>

#### 16. Staff costs

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

	2025 £	2024 £
Wages and salaries	235,098	223,022
Social security costs	21,061	20,035
Employer contributions to pension plans	<u>8,097</u>	<u>6,625</u>
	<u>264,256</u>	<u>249,682</u>

The average head count of employees during the year was 11 (2024: 10). The average number of full-time equivalent employees during the year is analysed as follows:

	2025 No.	2024 No.
Number of staff - type 1	<u>8</u>	<u>7</u>

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

#### 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 £46,393 (2024: £19,820).

#### 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.

# Wales Council For Deaf People

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

Year ended 31 March 2025

### 19. Intangible assets

	Website & rebranding £
<b>Cost</b>	
At 1 April 2024 and 31 March 2025	21,114
<b>Amortisation</b>	
At 1 April 2024	20,144
Charge for the year	970
<b>At 31 March 2025</b>	<b>21,114</b>
<b>Carrying amount</b>	
At 31 March 2025	—
At 31 March 2024	970

### 20. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Total £
<b>Cost</b>			
At 1 April 2024	197,887	22,003	219,890
Additions	—	5,751	5,751
Disposals	—	(1,593)	(1,593)
<b>At 31 March 2025</b>	<b>197,887</b>	<b>26,161</b>	<b>224,048</b>
<b>Depreciation</b>			
At 1 April 2024	64,435	13,428	77,863
Charge for the year	3,958	2,506	6,464
Disposals	—	(1,593)	(1,593)
<b>At 31 March 2025</b>	<b>68,393</b>	<b>14,341</b>	<b>82,734</b>
<b>Carrying amount</b>			
At 31 March 2025	129,494	11,820	141,314
At 31 March 2024	133,452	8,575	142,027

# Wales Council For Deaf People

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

### Year ended 31 March 2025

#### 21. Investments

	Cash or cash equivalents £	Listed investments £	Total £
<b>Cost or valuation</b>			
At 1 April 2024	5,471	249,179	254,650
Additions	274,794	10,394	285,188
Disposals	(223,435)	(269,805)	(493,240)
Fair value movements	—	10,232	10,232
<b>At 31 March 2025</b>	<u>56,830</u>	<u>—</u>	<u>56,830</u>
<b>Impairment</b>			
At 1 April 2024 and 31 March 2025			<u>—</u>
<b>Carrying amount</b>			
At 31 March 2025	<u>56,830</u>	<u>—</u>	<u>56,830</u>
At 31 March 2024	<u>5,471</u>	<u>249,179</u>	<u>254,650</u>

#### Listed investments

The aggregate market value of listed investments is £— (2024: £249,179).

At the Balance Sheet date the entire investment portfolio had been disposed of and the remaining amount still held by the investment advisers was held in Cash to ensure that it was readily available when required.

#### 22. Debtors

	2025 £	2024 £
Trade debtors	31,592	49,040
Prepayments and accrued income	3,075	1,286
Other debtors	13,672	11,240
	<u>48,339</u>	<u>61,566</u>

Other debtors balance of £13,672 (2023: £11,240) relates to monies due from an ex-staff member (see note 28).

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

	2025 £	2024 £
Trade creditors	23,374	26,928
Accruals and deferred income	5,040	5,040
Social security and other taxes	1,699	5,996
Other creditors	1,069	1,594
	<u>31,182</u>	<u>39,558</u>

# Wales Council For Deaf People

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

### Year ended 31 March 2025

#### 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 £8,097 (2024: £6,625).

#### 25. Analysis of charitable funds

##### Unrestricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	222,093	399,735	(557,644)	—	10,232	74,416
Designated Fund - (Swansea HOH)	49,299	—	(49,299)	—	—	—
	<u>271,392</u>	<u>399,735</u>	<u>(606,943)</u>	<u>—</u>	<u>10,232</u>	<u>74,416</u>

  

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 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>

##### 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.

Given the uncertainty affecting the Charity's financial future the Trustees decided that the remaining balance in the Designated Fund should be paid to Swansea Hard of Hearing to ensure that the late Mr Howard's wishes continued to be complied with.

The balance was fully paid to Swansea Hard of Hearing during the year.

# Wales Council For Deaf People

## Notes to the Financial Statements (continued)

Year ended 31 March 2025

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

#### Restricted funds

	At 1 April 2024 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2025 £
Glenview House	104,538	—	(3,266)	—	—	101,272
J E James						
Legacy	23,829	—	(12,291)	—	—	11,538
Dr A C Evans						
Legacy	36,678	—	(1,801)	—	—	34,877
Sensory Garden						
Project	3,577	—	(691)	—	—	2,886
RCT - Various						
grants	—	24,761	(24,761)	—	—	—
Moondance						
Foundation	693	—	(693)	—	—	—
Morrison	12,458	—	(12,458)	—	—	—
Skipton Building						
Society	—	2,000	(2,000)	—	—	—
	<u>181,773</u>	<u>26,761</u>	<u>(57,961)</u>	<u>—</u>	<u>—</u>	<u>150,573</u>

	At 1 April 2023 £	Income £	Expenditure £	Transfers £	Gains and losses £	At 31 March 2024 £
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)	—	—	—
Skipton Building						
Society	—	—	—	—	—	—
	<u>201,103</u>	<u>60,460</u>	<u>(79,790)</u>	<u>—</u>	<u>—</u>	<u>181,773</u>

# Wales Council For Deaf People

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

### Year ended 31 March 2025

#### 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.

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 expenditure of £12,291 incurred during the year.

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 Welsh Church Act Fund
- the Shared Prosperity Fund

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

Morrisons fund was a Lipreading Grant throughout Wales.

Skipton Building Society grant was received towards hearing products.

#### 26. Analysis of net assets between funds

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Intangible assets	—	—	—
Tangible fixed assets	37,156	104,158	141,314
Investments	56,830	—	56,830
Current assets	—	46,415	46,415
Creditors less than 1 year	(19,570)	—	(19,570)
<b>Net assets</b>	<b>74,416</b>	<b>150,573</b>	<b>224,989</b>

	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
Creditors less than 1 year	—	—	—
<b>Net assets</b>	<b>271,392</b>	<b>181,773</b>	<b>453,165</b>

**Wales Council For Deaf People**  
**Notes to the Financial Statements** *(continued)*  
**Year ended 31 March 2025**

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**27. Analysis of changes in net debt**

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>33,510</u>	<u>(23,822)</u>	<u>9,688</u>

**28. Post balance sheet events**

After the year end a merger has been agreed with Action Deafness. This is currently in the process of being finalised and will enable the continuation of the various services provided by the Charity to the Deaf and hard of Hearing Community in Wales.

**29. Related parties**

At the end of the year the former Chief Executive of the Charity, L Sweeney, owed the Charity £26,375. The Trustees have decided to make a provision of £13,000 against the amount due as it is not certain that the full amount can be recovered. A payment of £13,764 was received after the year end and is reflected within other debtor balances. 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.