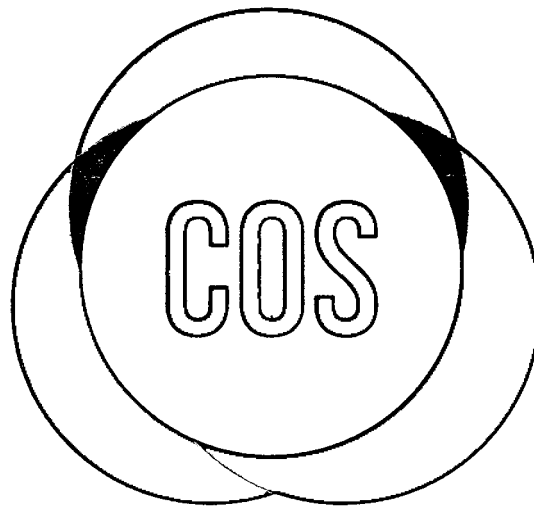



CENTRE OF SIGN-SIGHT-SOUND

Y GANOLFAN ARWYDDO-GOLWG-SAIN



Trustee's Annual Report and Financial Statements for the year
Company Limited by Guarantee No.2959589

Registered Charity No. 1048017

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	COMPANIES HOUSE		
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COMPANIES HOUSE			

Contents

Legal and Administrative Report	Page 2
Structure, Governance and Management	Page 4
Organisational Structure	Page 5
Objectives and Activities	Page 5
Achievements and Performance	Page 7
Finance	Page 10

Legal and Administrative Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities'.

Reference and Administrative Information

Registered Company number 2959589 (England and Wales)
Registered Charity number 1048017

Registered Office

77 Conway Road
Colwyn Bay
Conwy
LL29 7LN

Trustees/Directors

Philip Lof - Chair (resigned 19/03/2022)
Mark Davies
Iain de Wit
Sylvia McCabe (resigned 13/05/2022)
Rosalind Hopewell (appointed 21/05/2021; resigned 01/02/2022)
Robert Hughes-Mullock (resigned 13/09/2022)
Nia Roberts (resigned 19/03/2022)
Peter McCormick (resigned 21/03/2022)
Christine Jones (appointed 13/05/2022)
Elizabeth Steele (appointed 14/06/2022)
Dawn Sommerlad (appointed 22/07/2022)

Company Secretary

Mr. S G Shutler

Managing Director

Sarah Thomas

Accountants

Aston Hughes & Co
Chartered Accountants and Statutory Auditors
Selby Towers
20 Princes Drive
Colwyn Bay, Conwy.
LL29 8PE

Bankers

National Westminster Bank,
247 High Street,
Bangor, Gwynedd.
LL57 1RW

Structure, Governance and Management

Governing Document

The Association was incorporated on 17 August 1994 as a company limited by guarantee, with a company registration number of 2959589 and has no share capital. The liability of each member in the event of winding up is limited to £1. The Association is registered with the Charity Commission. The registered charity number is 1048017. The governing document of the Association is the Memorandum and Articles of Association, This was last amended at the Annual General Meeting held on the 3rd December 2019.

The objects of the charity are:

"The relief of people who are deaf, blind, suffer visual or hearing impairment or are disabled and have a physical or mental impairment that has a long-term negative effect on their ability to do normal daily activities by the promotion, development and the provision of appropriate facilities, services and resources and in particular, but not exclusively, by promoting, developing and cause to be provided appropriate facilities, services and resources to improve the quality of life and equality of opportunities for people with visual impairment, hearing impairment, physical or mental disability."

Recruitment and Appointment of The Board of Directors, known in this document as "The Board"

The directors of the company are also charity trustees for the purposes of charity law and, under the company's Articles, are known as members of The Board. Under the requirements of the Memorandum and Articles of Association, the members of The Board are elected to serve for a period of three years after which they must be re-elected at the next Annual General Meeting.

The Centre of Sign-Sight-Sound represents people with varying degrees of hearing loss and seeks to ensure that their needs are appropriately reflected through the diversity of the trustee body. The Association also recognises the importance of people with traditional business skills and individuals are approached to stand for election to The Board when a skills gap appears.

Trustee Induction and Training

Most trustees are already familiar with the practical work of the charity and are encouraged to take part in events that are run each year.

Additionally, new trustees without previous experience on a management committee are encouraged to attend a short training session with the Chair of the charity who covers:

- The obligations of Board members
- The Memorandum and Articles of Association
- Policies and Procedures
- The Business Plan for the year including future plans and objectives
- The last Annual Report and Financial Statements

New committee members are also encouraged to attend training provided by one of the local voluntary service councils on Roles and Responsibilities of Trustees and are handed a folder containing all of the above mentioned documents.

The trustees confirm that they have complied with the duty in Section 4 of the Charities Act 2006 to have due regard to the Charity Commission's general guidance on public benefit.

Risk Management

The Board has conducted a review of the major risks to which the charity is exposed. The Board have examined the major strategic, compliance, financial and operational risks which the charity faces and confirm that systems have been established to enable regular reports to be produced so that the necessary steps can be taken to lessen the risks. Procedures are in place to ensure compliance with health and safety of staff, volunteers, clients and visitors.

Organisational Structure

The Centre of Sign Sight Sound has a Board of Directors of not less than 3 and not more than 15 members, who meet on a regular basis and are responsible for the strategic direction and policy of the charity. Current members are from a variety of backgrounds relevant to the work of the charity.

The day to day responsibility for the provision of the services rests with the Management Team who are responsible for ensuring that the charity delivers the services specified to a high standard. The Team are also responsible for the supervision of other staff, ensuring that they continue to develop their skills and working practices in line with good practice.

Related Parties

The Centre of Sign Sight Sound works closely with a number of national organisations which complement the charity's objectives including the Association of Sign Language Interpreters, RNID, Elite Supported Employment, Agoriad Cyf, Merthyr Institute for the Blind, British Society for Mental Health and Deafness, the six voluntary service councils covering the North Wales region as well as Wales Council for Voluntary Action. The Centre of Sign Sight Sound is also a member of the Consortium of Deaf Organisations in Wales.

Objectives and Activities

The aims, objective and principal activity of the company is the support of profoundly Deaf, deafened, deafblind and hard of hearing people within North Wales. Imperative to this is the promotion, development and provision of appropriate facilities, services and resources with a purpose of public benefit for those affected by deafness.

The Association does this by providing:

- Advice and Information
- Deaf awareness, communication training and BSL Awareness training for businesses and service providers
- Educational Services
- Equipment demonstrations and rehabilitation/habilitation and enablement advice for deaf people
- Communication support services
- Community Information, Advice, Support and Advocacy Services

Achievements and Performance

2020 - 2021 has been an extremely difficult year as we, like everyone else had to dramatically change our way of working as we spend almost the entire year in lockdown. Staff have worked extremely hard to ensure that all of our services continued to run by working remotely from their own homes, with just a skeleton staff keeping an eye on our offices.



Accessible Health

As restrictions came and went through the year, Accessible Health remained our busiest service. We have worked closely with colleagues from Betsi Cadwaladr University Health Board to ensure Deaf and Hard of Hearing people have equitable access to Health Services.

Our stats for 2021/2022

- Appointments made/cancelled 783
- Interactions with WITS 225
- Advice to Health Professionals 309
- Any other work associated with health 546
- Total Accessible Health Jobs in 2020/2021 1863

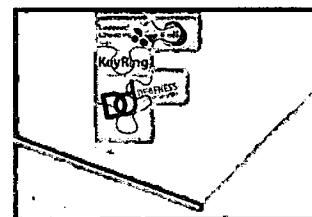
Live Well with Hearing Loss

Our Live Well with Hearing Loss 2 project is now in it's second year supporting people to remain as independent as possible in their own homes. We began face to face appointments at the end of 2021 as restrictions were lifted and have supported some 108 people with 298 interventions. Our befriending service has recruited a group of volunteers who are now offering befriending either in person, by phone or by letter.

Flintshire CSI

Our Flintshire project was due to end in September but we were asked to extend to 2022.

The project relied very heavily on meeting people out in the community and, as you can imagine, this proved to be difficult for a lot of the year, however, as restrictions have lifted we have ventured back into the community organising community hubs with Keyring, on of the other CSI partners.



Our online presence remains high attracting thousands of visitors to specific pages about aids and equipment.

Information, Advice and Assistance (IAA)

General

The Information, Advice and Advocacy service continues in Gwynedd and Denbighshire and we work with Conwy Deaf Translation and Support Service to provide the service during some of their drop-in sessions.



COVID

This year we were fortunate to receive some funding to continue to provide our bespoke Covid service enabling people to ask us Covid specific questions or for support in accessing support that may have changed how they work due to Covid (if for example they had closed offices and were now working on a phone based system).

We have continued to produce a catalogue of information videos about the pandemic and share some of the anecdotal information that people with a sensory loss may miss out on, information that some people may pick up by overhearing other people talking, or because it had been reported on the radio.

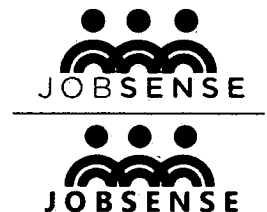
In the 12 months covered by this report, we carried out 1839 assignments with individuals and produced 24 videos that have reached 8485 people! All thanks to the following people and organisations that supported us:

Moondance Foundation

Steve Morgan Foundation

JobSense

JobSense is an employment project that we deliver in 2 partnerships, one with RNID and Elite Supported Employment, the other with Agoriad Cyf, Elite and Merthyr Institute for the Blind. We work with people who find it difficult to get into employment because of their Sensory Loss who live all over North Wales.



Training

Our face to face training has resumed with various courses offering BSL and Deaf Awareness.

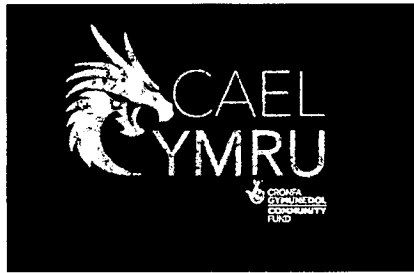
We have also started work on a bespoke modular sensory loss awareness course as part of our lottery funded Cael Cymru project.

Communication Support

We continue to provide Professional Qualified **Communication** support to a range of customers throughout the region, Wales Interpretation and Translation Service for all health appointments, Local Authorities for meetings with various council departments and Access to Work to support those people in employment.

Digital Media

Our Digital Media Team are working hard on Cael Cymru, our lottery funded project to make places of historical or tourism interest more accessible for all people with the introduction of signed videos and audio tracks of their written information.



Finance

Financial Review

Funding 2021/22

The pandemic has continued to impact on our funding this year. We have still received funding from Denbighshire, Flintshire and Gwynedd County Councils and Betsi Cadwaladr Health Board for service level agreements. These are signed contracts for agreed levels of service for a set level of funding.

Funding for restricted projects has been received from the National Lottery People & Places for the Cael Cymru project. The Steve Morgan Foundation and Moondance Foundation have continued to fund our COVID-19 work in the year providing information and advice through multi-media videos and other communication channels.

Grant money was received from RNID for our share of the Live Well with Hearing Loss project.

Grant money was received from the Welsh Government and Welsh European Funding Office to support the JobSense projects in North East and North West Wales.

We received funds from Conwy Borough County Council to run a trial programme to support families with young Deaf children.

We have received donations of £3,761 (2021: £4,479) in the year from private individuals and groups. Unfortunately, due to the restrictions imposed by the pandemic we have not been able to raise funds via collections this year.

Sales of interpreting services increased as some face-to-face interpretation could be carried out when restrictions were eased. Also, more people were happy to use remote video services. Access to Work support has continued to grow this year again making use of some remote access.

Media services in general have fallen as more time was used in specific COVID-19 videos and work started on the Cael Cymru project.

The organisation provides quarterly management accounts that are discussed in the Trustee Board meetings.

The management team is made up of 4 senior managers who work on the various aspects of the charity's delivery of services and administer the charity on a day to day basis.

Reserves Policy

The Board have reviewed its reserves policy and determined that the unrestricted general funds held by the charity should aim to be six months of income received. This would provide sufficient funds for the charity to operate whilst waiting payment of grants and to respond to emergency applications for grants and fund-raising initiatives which arise from time to time. The present level of unrestricted reserves available to the charity is £498,341 (2021: £350,347). The Board has agreed to split this between a designated property reserve of £184,751 (2021: £145,759) which represents the remainder of the mortgage on freehold property held by the charity and free reserves of £313,590 (2021: £204,588) which are readily available to meet the general activities of the charity.

The Board is happy that the organisation's reserves are close to their recommended level and have recovered due to their strategy, and as part of their updated Strategic Business Plan are continuing to address ways to maintain the reserves at the current level required and are continuing where possible to cost current and future bids on a full absorption costing basis.

Plan for the Association for Future Periods

The Association continually reviews and develops its strategic business plan, to drive and inform the organisations work in the coming years. The plan is reviewed annually to ensure its relevance and practicality.

The Association's Board of Trustees are aware that the organisation is, currently and for the foreseeable future operational periods, facing a rapidly changing and challenging external commissioning/funding and hence operational delivery environment. There is less local authority funding now. Consequently, to remain sustainable in the long term, the Association needs to adapt, develop and constantly review its business, financial, operational and growth strategies. The Association is now seeking funding from a much broader group of agencies to provide services to a greater range of disabled and sensory loss users. The Association is looking to extend its partnerships with other similar organisations to deliver these services.

Public Benefit

The trustees confirm that they have complied with the requirements of section 4 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales, information is given above in the achievements and performance section.

Fundraising

How we fundraise

Our fundraising activities are delivered in house. We take a supporter-led approach to our fundraising, which means we offer a variety of ways that the public can engage with our fundraising. It is important to us that supporters find a way to give to us that works for them. This includes, but is not limited to, making one-off or repeat donations, taking on a challenge, and asking their networks to support them, buying a lottery or raffle ticket, or leaving a gift to us in their will.

Ensuring positive fundraising

Our aim is to ensure that engaging with COS's fundraising activities is a positive experience and that donors and the public are always treated with respect, fairness, honesty, and clarity. We regularly review our fundraising approach and work with others with the aim of promoting best practice across the charity sector.

Keeping our supporters' data safe

We take the role of protecting and using supporter data in the right way very seriously. Our Chief Data Officer and Information Security team continually review how we securely and safely store, manage, and destroy personal and sensitive information. We maintain a strict adherence to the Data Protection Act 2018 and record supporters' preferred methods of communication.

Fundraising through third parties

We do not fundraise through 3rd parties.

How we monitor fundraising

All fundraising activity is subject to an approval process that is supported by our Board of Trustees.

The performance of fundraising campaigns is regularly reviewed. We are consistently looking to hear feedback from supporters and internal and external stakeholders to deliver a high standard of performance and compliance.

Protecting the privacy and data of our supporters

We remain committed to protecting and respecting the privacy of all our supporters.

In 2020/2021 we received 0 complaints about our fundraising practices. We take all complaints seriously and respond to each one in line with our complaints policy.

Protecting vulnerable people

We adhere to the Chartered Institute of Fundraising's principles of:

Being respectful – we are mindful of and sensitive to any particular need that a donor may have. We strive to respect the wishes and preferences of the donor.

Being responsive – we adapt our approach and are flexible to meet the needs of our donors. We will ask questions and take any necessary steps to ensure our donors safety and integrity.

Being fair – we do not make decisions based solely on a particular characteristics such as a person's appearance, the way they talk, any medical condition, or disability. COS treats everyone as a unique individual.

Being accountable - we take responsibility for their actions. We ensure that our work is carried out in line with the Code of Fundraising Practice.

Statement of Trustees Responsibility

The Trustees (who are also the directors of Centre of Sign-Sight-Sound for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Practice) and applicable law and regulation.

Company law requires the trustees to prepare financial statements for each financial year. Under company law the trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transaction and disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the

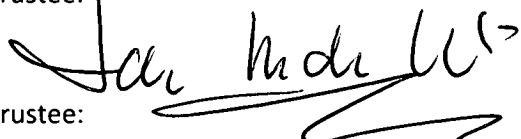
charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Small Companies Provision statement

This report has been prepared in accordance with the special provisions relating to companies subject to the small companies regime within part 15 of the Companies Act 2006.

Trustee: IAIN M de Wil-

Date: 23/08/2022

Trustee: 

Date: 23/08/2022

Mark Davies



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

I report to the charity trustees on my examination of the accounts of the company for the year ended 31 March 2022, which are set out below.

Responsibilities and basis of report

As the charity's trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 (the '2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

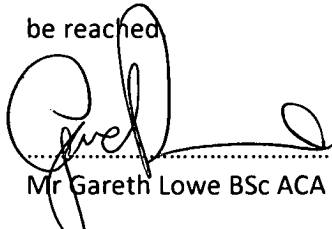
Independent examiner's report

Since the company's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of ICAEW, which is one of the listed bodies.

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

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those accounting records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended practice for accounting and reporting by charities [applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)].

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached



Mr Gareth Lowe BSc ACA

Date:

for and on behalf of:

Aston Hughes & Co Chartered Accountants and Statutory Auditors
Selby Towers, 29 Princes Drive, Colwyn Bay
North Wales, LL29 8PE

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
(REGISTRATION NUMBER 02959589)
BALANCE SHEET
AT 31 MARCH 2022

		<u>2022</u>		<u>2021</u>	
	<u>Note</u>	£	£	£	£
<u>FIXED ASSETS</u>					
Tangible Assets	9		367,941		360,150
<u>CURRENT ASSETS</u>					
Debtors	10	80,618		14,038	
Cash at bank and in hand		413,904		280,641	
		494,522		294,679	
<u>CREDITORS DUE WITHIN 1 YEAR</u>					
Due within one year	11	36,400		38,098	
<u>NET CURRENT ASSETS</u>	12		458,121		256,581
<u>MORTGAGE DUE MORE THAN 1 YEAR (secured)</u>					
			177,824		184,935
<u>TOTAL ASSETS LESS</u>					
<u>CURRENT LIABILITIES</u>	13		648,238		431,796
<u>CAPITAL AND RESERVES</u>					
Unrestricted Funds	15		313,590		204,588
Designated Funds	15		184,751		145,759
Restricted Funds	15		149,897		81,450
			648,238		431,796


For the financial year ended 31 March 2022, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476.


The trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting record and the preparation of accounts.

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small companies.

The financial statements were approved by the Board of Trustees on and were signed on its behalf by:

Trustee: 
Iwan de Wit

Date: 23/08/2022

Trustee: 
John Mark Davies

Date: 23/08/2022

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	Unrestricted Fund £	Restricted Fund £	Total 2022 £	Unrestricted Fund £	Restricted Fund £	Total 2021 £
Income and Endowments From:							
Donations & Legacies	2	3,978	-	3,978	5,110	-	5,110
Fundraising activities		-	-	-	48	-	48
Investment Income		36	-	36	59	-	59
Charitable activities							
Activity based Grants & Contracts	3	109,135	409,198	518,333	102,280	324,216	426,496
Training & Service Provision	4	131,846	-	131,846	148,627	-	148,627
Rental Income		3,619	-	3,619	2,812	-	2,812
Profit on sale of Fixed Assets		700	-	700	1,000	-	1,000
Total Incoming resources		249,313	409,198	658,511	259,935	324,216	584,151
Resources expended							
Raising funds		124	-	124	84	-	84
Charitable activities	5	169,189	272,757	441,946	179,436	252,024	431,460
Loss on disposal of fixed assets							
Total expenditure		169,312	272,757	442,070	179,520	252,024	431,544
Net Income/(expenditure) for the year	7	80,001	136,441	216,441	80,415	72,192	152,607
Transfer between Funds		67,994	(67,994)	-	50,775	(50,775)	-
Net Movement in Funds for the Year		147,994	68,447	216,441	131,190	21,418	152,607
Reconciliation of funds							
Total funds brought forward		350,347	81,450	431,796	219,157	60,032	279,189
Total funds carried forward		498,341	149,897	648,238	350,347	81,450	431,796

CENTRE OF SIGN-SIGHT-SOUND
Y GANOLFAN ARWUDDO-GOLWG-SAIN
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2022

	<u>Note</u>	<u>Total</u> <u>2022</u> £	<u>Total</u> <u>2021</u> £
Cash flows from operating activities			
Net cash income (expenditure)		216,441	152,607
Finance costs		7,737	7,843
		224,178	160,450
 Adjustment to cash flows from non cash items			
Depreciation	9	12,058	10,431
		236,236	170,881
 Working Capital adjustments			
(Increase)/ decrease in debtors	10	(66,580)	90,126
Increase/ (decrease) in creditors	11	(1,698)	(3,663)
 Net Cash flow from operating activities		167,958	257,344
 Cash flows from investing activities			
Purchase of tangible fixed assets	9	(19,848)	(21,914)
Diposal of tangible fixed assets			
		(19,848)	(21,914)
 Cash flows from financing activities			
Interest paid		(7,737)	(7,843)
Loan repayments		(7,111)	(3,376)
		(14,847)	(11,218)
 Net increase/(decrease) in cash and cash equivalents	14	133,263	224,212
 Cash and cash equivalents brought forward		280,641	56,428
 Cash and cash equivalents carried forward		413,904	280,641

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2022

1 ACCOUNTING POLICIES

a. Charity Status

The charity is a charity limited by guarantee incorporated in England and Wales and consequently does not have a share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation. The registered office address is provided on the company information page.

b. Accounting Convention

The financial statements have been prepared under the historical cost convention (unless otherwise stated) and in accordance with the Accounting and Reporting by charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Ireland (FRS 102 Charities SORP), the Companies Act 2006 and the Charities Act 2011.

Centre of Sign Sight Sound meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

c. Going Concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern nor any significant areas of uncertainty that affect the carrying value of assets held by the charity.

d. Fixed Assets

All Fixed Assets apart from those purchased by specific fundraising projects are capitalised at cost. Assets below £500 are not capitalised.

Depreciation has been calculated at a rate suitable for writing off the assets of the company over their useful lives

The rate applied has been:

Fixtures and fittings	15% reducing balance
Computer equipment	33% reducing balance
Motor vehicles	25% Straight line
Buildings	2% Straight line

e. Donations

Income from donations and grants, including capital grants, is included in incoming resources when these are receivable, except as follows:

* When donors specify that donations and grants given to the charity must be used in future accounting periods, the income is deferred until those periods.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

* When donors impose conditions that must be fulfilled before the charity becomes entitled to use such income, the income is deferred and not included in incoming resources until the pre-conditions are met.

* When donors specify that donations and grants, including capital grants, are for particular restricted purposes, which do not amount to pre-conditions regarding entitlement, this is included in incoming resources of restricted funds when receivable.

f. Legacies

Income from legacies is included in incoming resources when the organisation becomes legally entitled to the asset and the value recorded can be with sufficient reliability.

g. Interest Receivable

Interest is included when receivable by the charity

h. Operating Leases

Operating lease rentals are charged to the Income and Expenditure account as incurred.

i. Resources Expended

Resources expended are included in the Statement of Financial Activities on an accruals basis.

Certain expenditure is directly attributable to specific activities and has been included in those categories.

Where items of expenditure involved more than one cost category the basis of apportionment is as follows

Chief Executive Salary	90% Direct Charitable,	10% Governance
Management Team	90% Direct Charitable,	10% Governance

j. Pension costs

The company operates a defined contribution pension scheme. Contributions payable to this scheme are charged to the income and expenditure account in the period to which they relate. These contributions are invested separately from the company's assets.

k. Debtors

Trade debtors are amounts due from customers or funders. A provision for impairment of debtors is made when there is objective evidence that the charity may not be able to collect all the amounts due.

l. Cash at bank and in hand

Cash and cash equivalents comprise cash on hand and call deposits.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

m. Borrowings

Mortgage secured on the property with a carrying value of £333,004 (2021: £337,339). The mortgage is repayable over 25 years to July 2039 at a fixed interest rate of 4.15% for 5 years to July 2024.

n. Unrestricted Funds

Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the Charity without further specified purpose and are available as general funds.

o. Restricted Funds

Restricted funds are to be used for specific purposes, within the objects of the charity, as laid down by the donor.

p. Designated Funds

Designated funds represent unrestricted funds which have been designated by the Trustees in furtherance of the general objectives of the charity.

Purpose of restricted funds:

General Funds

These are the general funds of the charity and are held to meet the requirements and general activities of the charity.

Designated Funds

The designated property fund represents the value of the freehold property owned by the charity (note 9). This fund was created as the funds relating to the property do not form part of the free reserves of the charity.

Transfer of funds

Transfers are when the conditions of the funding being provided have been satisfied and includes where permitted within the grant conditions an amount for full cost recovery.

Sufficient resources are believed to be available to enable every fund to be used in accordance with any restriction imposed.

2 DONATIONS AND LEGACIES	2022	2021
	£	£
Donations	3,761	4,479
Gift Aid Reclaimed		469
Membership Income	217	162
Legacies	-	-
Total	3,978	5,110

CENTRE OFSIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

3 GRANTS	Note	2022	2021
		£	£
<i>General Fund</i>			
Denbighshire County Council		23,723	17,896
Flintshire County Council		40,187	39,594
Gwynedd County Council		23,142	23,140
BCUHB - Accessible Health		22,083	21,650
		<hr/> 109,135	<hr/> 102,280
<i>Restricted Funds</i>			
RNID LWHL Project		52,654	57,66
COVID-19 Grants	15	49,888	33,222
National Lottery People and Places COVID-19		-	59,026
Screwfix/Garfield Western Foundation		-	5,000
Gwynt-T- Mor IT		-	7,126
Ynys Mon		-	10,000
JobSense EW		139,808	152,177
JobSense WWV		62,935	-
National Lottery Community Fund		96,723	-
Puffins Project		7,190	-
Total		<hr/> 518,333 <hr/>	<hr/> 426,496 <hr/>
INCOME FROM TRAINING AND			
4 SERVICE PROVISION		2022	2021
		£	£
Interpreting		18,650	12,017
ATW support services		84,809	75,744
Training Income		2,835	-
Consultations		14,318	19,071
Fire Service Home Safety Checks		140	-
BSL Video Clips		9,589	17,558
Furlough Grants		-	16,809
Sundry		1,505	7,428
Total		<hr/> 131,846 <hr/>	<hr/> 148,627 <hr/>

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
DIRECT CHARITABLE						
5 EXPENDITURE	£	£	£	£	£	£
Provision of services						
Salaries	96,238	245,349	341,588	98,716	232,487	331,202
Cost of services	11,098	11,970	23,068	5,692	2,508	8,200
Office expenditure	34,639	10,443	45,082	46,561	15,509	62,070
Depreciation	7,063	4,995	12,058	8,910	1,521	10,431
Governance	6 20,151	-	20,151	19,557	-	19,557
Total	169,189	272,757	441,946	179,436	252,024	431,460

	Unrestricted Funds	Restricted Funds	Total 2022	Unrestricted Funds	Restricted Funds	Total 2021
ANALYSIS OF						
6 GOVERNANCE COSTS	£	£	£	£	£	£
Salaries	12,342	-	12,342	11,811	-	11,811
Premises and Office expenditure	5,711	-	5,711	3,537	-	3,537
Independent review	1,920	-	1,920	1,914	-	1,914
Accountancy Costs	177	-	177	2,295	-	2,295
	20,151	-	20,151	19,557	-	19,557

NET INCOMING (OUTGOING)

7 RESOURCES FOR THE YEAR	2022	2021
This is stated after charging:	£	£
Depreciation	12,830	10,431
Accountancy	177	2,295
Operating lease expenditure	265	5,078
Independent review	1,920	1,914

No trustees received remuneration from the Charity during the year.

Travel costs amounting to £0 (2020 - £0) were reimbursed to 0 trustees (2020 - 0 trustees)

There were no related party transactions to report in the current or prior period.

8 STAFF COSTS AND NUMBERS	2022	2021
Staff costs were as follows:	£	£
Salaries	310,366	303,788
Social Security costs	25,347	20,539
Pension costs	12,915	12,861
Redundancy	-	3,745
Miscellaneous	-	41
	348,627	340,975

CENTRE OFSIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

STAFF COSTS AND NUMBERS (cont.)

No employee earned £60,000 or more

The average number of employees during the year was

	2022	2021
Direct Charitable Activities	10	10
Management & Administration	4	4
Total	<u>14</u>	<u>14</u>

Total amount of key management remuneration and benefits in the year totalled £123,422 (2021: £106,300)

PENSION COSTS

Defined contribution scheme

The company operates a defined contribution pension scheme. The assets of the scheme are held separately

from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £12,915 (2021: £12,861)

The pension cost is allocated to activities and funds in accordance with the nature of the work undertaken by staff.

9 TANGIBLE FIXED ASSETS

	<u>Land and Buildings</u>	<u>Fixtures and Fittings and Equipment</u>	<u>Motor Vehicles</u>	<u>Total</u>
	£	£	£	£
<u>COST</u>				
At 1 April 2021	366,719	76,755	5,000	448,474
Additions	-	19,848	-	19,848
Disposals	-	-	(5,000)	(5,000)
At 31 March 2022	<u>366,719</u>	<u>96,603</u>	<u>-</u>	<u>463,322</u>
<u>DEPRECIATION</u>				
At 1 April 2021	29,380	53,944	5,000	88,324
Charge for the year	4,334	7,723	-	12,058
Disposals	-	-	(5,000)	(5,000)
At 31 March 2022	<u>33,715</u>	<u>61,667</u>	<u>-</u>	<u>95,382</u>
<u>NET BOOK VALUE</u>				
At 31 March 2021	<u>337,339</u>	<u>22,811</u>	<u>-</u>	<u>360,150</u>
At 31 March 2022	<u>333,004</u>	<u>34,936</u>	<u>-</u>	<u>367,941</u>

The net book value at 31 March 2022 represents fixed assets used in the relief of people with a Sensory Loss and Disabled people within Wales.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

10 DEBTORS	2022	2021
	£	£
Trade debtors	46,570	14,038
Prepayments & Accrued Income	34,048	-
	<u>80,618</u>	<u>14,038</u>

11 CREDITORS - due within one year	2022	2021
	£	£
Trade creditors	3,971	18,137
Other Creditors	3,808	4,103
Mortgage due within 1 year (secured)	6,927	6,645
Taxation and Social Security	9,156	6,615
Accruals	12,538	2,598
	<u>36,400</u>	<u>38,098</u>

Mortgage due more than 1 year	2022	2021
	£	£
Amounts payable by instalments 1-5 years (secured)	31,934	38,861
Amounts payable by instalments greater than 5 years (secured)	145,890	146,074
	<u>177,824</u>	<u>184,935</u>

Mortgage secured on the property with carrying value of £333,004 (2021: £337,339), the mortgage is repayable over 25 years ending July 2039, at a fixed interest rate of 4.15% for 5 years ending July 2024.

12 OPERATING LEASE COMMITMENTS	2022	2021
	£	£
The following operating lease payments are committed to be paid within one year		
Expiring		
Within on year	2,603	4,139
Between one and five years	4,866	3,740
	<u>7,469</u>	<u>7,879</u>

13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total Fund	General Fund	Designated Property Fund	Restricted Funds
Fund balances at 31 March 2022 are represented by:	£	£	£	£
Fixed assets	367,941	34,936	333,004	-
Current assets	494,522	308,128	36,497	149,897
Current liabilities	36,400	29,472	6,927	-
Long term liabilities	177,824	-	177,824	-
	<u>648,238</u>	<u>313,591</u>	<u>184,750</u>	<u>149,897</u>

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Total 2021	General Fund	Designated Property Fund	Restricted Funds
Fund balances at 31 March 2021 are represented by:	£	£	£	£
Fixed assets	360,150	22,812	337,339	-
Current assets	294,679	213,229	-	81,450
Current liabilities	38,098	31,453	6,645	-
Long term liabilities	184,935	-	184,935	-
ANALYSIS OF NET ASSETS BETWEEN FUNDS	431,796	204,588	145,759	81,450

14 Analysis of changes in net debt

	At 1 April 2021	Cash flows	Other	At 31 March 2022
	£	£	£	£
Cash and bank on hand	280,641	133,263	-	413,904
Loan falling due within one year	(6,645)	(281)	-	(6,927)
Loan falling due in more than one year	(184,935)	7,111	-	(177,824)
Total	89,061	140,092	-	229,153

15 FUNDS

The income of funds of the charity include restricted funds.

	At 1 April 2021	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2022
	£	£	£	£	£
Restricted funds					
Dr Ceinwen Evans	53,695	-	-	-	53,695
RNID Living Well Project	7,000	52,654	41,632	18,022	-
JobSense WWV	-	62,935	47,447	15,488	-
JobSense EW	-	139,808	94,533	-	45,275
COVID -19 small grants	2,000	49,888	28,273	11,143	12,472
National Lottery Community Fund	-	96,723	45,757	23,719	27,247
National Lottery People & Places	-	-	-	-	-
COVID 19	8,755	-	9,134	(379)	-
Ynys Mon County Council	10,000	-	-	-	10,000
Puffins Project	-	7,190	5,981	-	1,209
	81,450	409,198	272,757	67,994	149,897
Unrestricted funds					
General reserve	204,588	249,313	169,312	(29,002)	313,590
Designated Reserve	145,759	-	-	(38,992)	184,751
	431,796	658,511	442,070	-	648,238

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

	At 1 April 2020	Incoming Resources	Outgoing Resources	Transfers	At 31 March 2021
	£	£	£	£	£
Restricted funds					
Dr Ceinwen Evans	53,695	-	-	-	53,695
RNID Living Well Project	-	57,666	38,908	11,758	7,000
JobSense EW	-	152,177	114,020	38,157	-
Screwfix/Garfield Weston Foundation	2,585	5,000	11,086	(3,501)	-
Steve Morgan Foundation COVID-19	3,752	7,504	11,256	-	-
COVID -19 small grants	-	25,718	23,718	-	2,000
National Lottery People & Places COVID 19	-	59,026	50,271	-	8,755
Ynys Mon County Council	-	10,000	-	-	10,000
Gwynt-T- Mor COVID-19 IT	-	7,126	2,765	4,360	-
Puffins Project	-	-	-	-	-
	60,032	324,216	252,024	50,775	81,450
Unrestricted funds					
General reserve	72,440	259,935	179,520	51,732	204,587
Designated Reserve	146,717	-	-	(958)	145,759
	279,189	584,151	431,544	-	431,796

Purpose of restricted funds:

Dr Ceinwen Evans - Restricted Legacy for the provision of services to children with a hearing loss.

RNID Living Well with Hearing Loss Project - Joint project with AOHL to support people confronting hearing loss, deafness and tinnitus through Hearing Hubs ensuring people with a hearing loss get the help they need.

JobSense West Wales and the Valleys (WWV) - This is a 2 year project through the Welsh Government and Welsh European Funding Office to help people over 25 with vision impairment towards employment.

JobSense East Wales (EW) - This is a 3 year project through the Welsh Government and Welsh European Funding Office to help people over 25 with vision impairment towards employment.

COVID -19 Grants - Small Grants - These are from the Steve Morgan Foundation, Coronavirus Resilience Fund, Gwynt-Y-Mor, Denbigh Church Fund, Charities Aid Foundation, Pocklington Trust, Tesco Bags Groundforce, Mantell Gwynedd and Medryn Mon toward providing information, advice and advocacy through multi-media videos and other multi-media communications to explain COVID-19 to the sensory loss community in Welsh and English.

National Lottery People and Places - Grant toward providing information, advice and advocacy through multi-media videos and other multi-media communications to explain COVID-19 to the sensory loss community.

National Lottery Community Fund - People and Places Funding for Cael Cymru Project to produce 40 accessible videos for History Points of tourist attractions and an online learning platform for the tourist industry to teach deaf awareness.

Ynys Mon County Council - Grant toward producing videos and to create an online awareness package for children and young people in relation to criminal exploitation.

Puffins Project - a project to establish an early years provision to support families with deaf children so they have the best start to their school years following the long period of reduced access due to COVID.

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

General Funds

These are the general funds of the charity and are held to meet the requirements and general activities of the charity.

Designated Funds

The designated property fund this year, represents the value of the mortgage on the freehold property owned by the charity (note 9). This fund was created as the funds relating to the property do not form part of the free reserves of the charity and is to be used to pay off the mortgage. Previously the fund represented the value of the property less the associated mortgage.

Transfer of funds -

Transfers are when the conditions of the funding being provided have been satisfied and includes where permitted within the grant conditions an amount for full cost recovery.

Sufficient resources are believed to be available to enable every fund to be used in accordance with any restriction imposed.