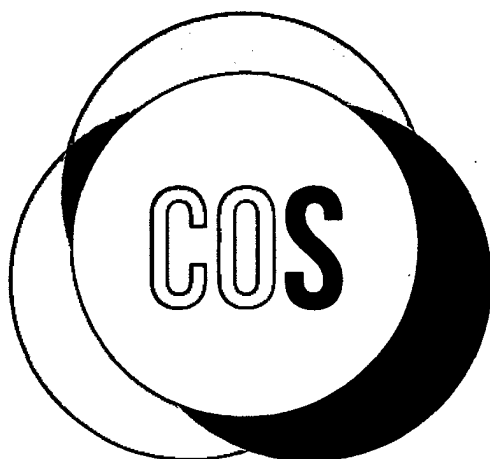


CENTRE OF SIGN-SIGHT-SOUND Y GANOLFAN ARWYDDO-GOLWYG-SAIN



Trustee's Annual Report and Financial Statements for the year ended 31 March 2021

Company Limited by Guarantee No.2959589

Registered Charity No. 1048017

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Legal and Administrative Report of the Trustees

FOR THE YEAR ENDED 31 MARCH 2021

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'.

SATURDAY



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COMPANIES HOUSE

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

Christine Jones - Chair Resigned 21/02/2021

Philip Lof - Chair

Mark Davies

Iain de Wit

Sylvia McCabe

Nia Roberts appointed 11/01/2021

Peter McCormick appointed 02/02/2021

Robert Hughes-Mullock appointed 24/02/2021

Antoino Ammirati appointed 28/07/2020 / Resigned 12/2/2020

Tristan Collett (Resigned 14/04/2020)

Company Secretary

Mr. S G Shutler

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,

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 were changed to read:

"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.

Changes within the organisation

Christine Jones our Chair for a number of years, stepped down in February. We would like to take this opportunity to thank her for everything she did to support the organisation during her tenure. Chris (and her husband), were always front of the queue when we needed volunteers for anything, from painting the offices to joining staff at the annual Signed Singing event in Llandudno each Christmas.



It is with a heavy heart that we must also acknowledge the loss of one of our team. **Linda Sullivan** had been an extremely diligent interpreter for COS for over 9 years, and her passing will ensure the comfort and professionalism she gave will be missed by so many.

We will miss Linda for more than all she did in her role and the vocation she was dedicated to. We will also all miss the things that made Linda, well, Linda. Her infectious laugh and quick sense of humour, a friend you could always go to, and the joy she was able to bring to others, whether that was to a colleague or friend—all of which she would often do with a cheeky little wink.

Three other members of staff left the organisation this year and we would like to take the opportunity to thank Holly Cuffin, Julie Walker and Susan Williams for all their hard work for the organisation over the time they spent with us.

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, Signature, RNID, Elite Supported Employment, 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 Association 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:

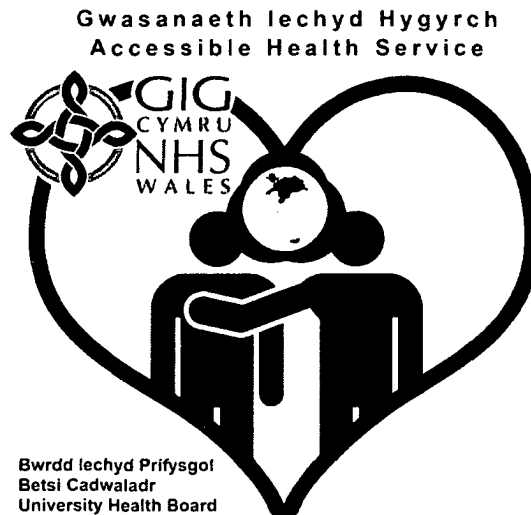
- Advice and Information
- Deaf awareness, communication training and BSL Awareness training for businesses and service providers
- Educational Services
- Equipment demonstrations and rehabilitation/habilitation and enablement advice for deaf people
- Communication support services
- Community Information, Advice, Support and Advocacy Services
- Specialist employability services
- Media Production
- Lobbying for equal access to services and employment

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 you can imagine, has been extremely busy throughout the year ensuring people were able to cancel medical appointments, support health professionals in working in new ways with video technology, arranging delivery of medical supplies and making sure people were as safe as possible when they had to attend health settings. As lockdown 1 began to ease we were busy rearranging appointments that had been cancelled and were just getting everything organised when lockdown 2 was announced!



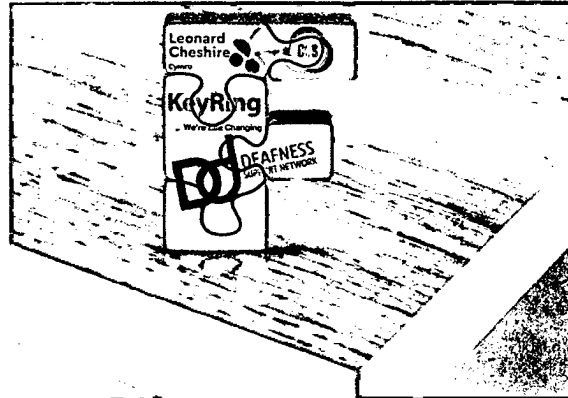
Our stats for 2020/2021

- Appointments made/cancelled 397
- Interactions with WITS 79
- Advice to Health Professionals 280
- Any other work associated with health 1400
- Total Accessible Health Jobs in 2020/2021 2156

Live Well with Hearing Loss

Our Live Well with Hearing Loss 2 project began this year. This project built on Live Well 1, with the addition of more emphasis on wellbeing and befriending. Despite the project being unable to carry out any home visits, we were still able to support some 231 with advice around aids and adaptations for their homes, and have recruited a group of volunteers who, once their training is complete, will become telephone and correspondence befrienders who have a view to carrying out some at home befriending as soon as legislation allows.

Flintshire CSI



Our Flintshire project relied very heavily on meeting people out in the community and, as you can imagine, this proved to be impossible to do during this year.

So, with a great deal of support from the Head of Media we created an online portal where people could access a range of information about a host of equipment, instructions on using digital media such as Zoom or Skype and shared a whole range of information on our project Social Media from all sorts of organisations working in the county.

We hope that in the final 6 months of the project, to be able to carry out some community events, if only to share with them information from Flintshire Council on what will come next.

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 from various organisations to provide a bespoke Covid service. This was an opportunity for 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 were also able 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 1269 assignments with individuals and produced 65 videos that have reached 56,839 people! All thanks to the following people and organisations that supported us:

- Coronavirus Resilience Fund
- Gwynt Y Mor
- Thomas Poklington Trust
- Denbigh Church Fund

- Charities Aid Foundation
- Tesco Bags Groundforce
- Mantell Gwynedd
- Medrwn Mon
- Steve Morgan Foundation
- The National Lottery



JobSense



JobSense is an employment project that we deliver in partnership with RNID and Elite Supported Employment. We work with people who find it difficult to get into employment because of their Sensory Loss and we are working with people with a Visual Impairment who live in Wrexham, Flintshire and North Powys. The last 12 months have been extremely difficult for the team as our participants find themselves in an even further away from the job market due to so many other people now finding themselves out of work. Still, even during the pandemic our team have been able to support 2 people into paid employment, 12 people have started working towards a qualification and 3 people have begun volunteering.

Training

We have carried out no face to face training during this period. We are however in the process of applying for funding to create some online, web based training courses.

We do have a few bookings for the coming months for training to be carried out via Zoom and we hope that this will be the first steps to returning to face to face training.

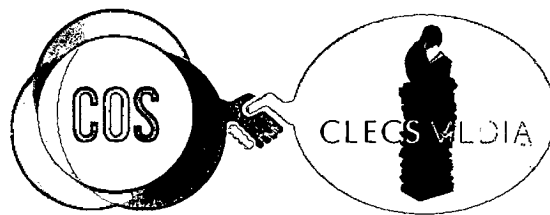
Communication Support

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

Digital Media is an area in which continues to grow. This year we have been instrumental in creating media for the School Liaison Officers at North Wales Police on the topic of County Lines. The team created a film based on a real life account from a local victim that demonstrates how someone can be manipulated into helping gangs. The film has been very well received, being short listed for festivals and awards.

The team have also been working closely with BCU's PALS team, the Accessible Health and Information, Advice & Assistance services to provide a range of media clips around the pandemic, from scams and social distancing, to what to do in a bereavement.



Finance

Financial Review

Funding 2020/2021

Due to the pandemic funding in the sector changed significantly in the 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 level of service for a set level of funding.

Funding for restricted projects has been received from National Lottery People and Places, 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 for 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. We also received further funding from Gwynt-Y-Mor for upgrades and replacement of IT equipment to allow the charity to continue to provide services remotely throughout the pandemic.

Some of the Screwfix donation for building repairs was brought forward from the prior year and a further grant from the Garfield Weston Foundation this year has allowed us to further improve the building and facilities for disabled users in a safe way.

Grant money was also received from RNID for the Live Well with Hearing Loss partnership project.

Money has been received from the Welsh Government and Welsh European Funding Office to support the JobSense project in North East Wales to support people with a sensory loss to get closer to employment

We also received donations of £4,479 (2020: £1,565) from private individuals and groups. Unfortunately due to the pandemic in has not been able to raise funds via collections this year.

Sales of interpreting services has significantly fallen due to the pandemic and less face to face meetings, this has been offset in remote work for Access to Work clients. Media Services have continued to grow and to contribute to the finances of the organisation, though most of the output this year was for the COVID work.

The organisation prepares regular management accounts that are discussed at Trustee Board meetings.

The Management Team is made up of 4 senior managers who work on various aspects of the charities delivery of services to 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 provides 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 reserves available to the charity is £350,347 (2020: £219,157). The Board has agreed to split this between a designated property reserve of £145,759 (2020:£146,717) which represents the net value of the freehold property held by the charity and free reserves of £204,588 (2020: £72,440) which are readily available to meet the general activities of the charity.

The Board is aware that the organisation's reserves are currently below their recommended level but are recovering due to this strategy, and as part of the updated Strategic Business Plan is addressing ways to continue to rebuild the reserves to the level required including current and future bids to be done on a full absorption costing basis.

Plan for the Association for Future Periods

The Association is continuing the process of reviewing and developing its Strategic Business Plan, which will drive and inform the organisation's work over the coming three years. This Plan will be reviewed on an annual basis to ensure relevance and practicality.

The Association's Trustee Board 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. Where in the past the organisation was able to depend on a number of service level agreements to provide services, these are now reducing significantly. Consequently, in order to remain sustainable in the long term, the Association needs to adapt, develop and constantly review its business, financial, operational and growth strategies. The charity is now seeking funding from a much broader group of agencies to provide services to a greater range of disabled users and sensory loss users.

The Coronavirus Pandemic has brought many challenges to the organisation over the past year and since the end of the financial year. Most staff are still home based and will be for the foreseeable future. This required some investment in new computer equipment to ensure they could securely connect to the office systems and that all our systems remain secure. Face to face meetings with customers were not reduced significantly last year but in the future we hope they will start to recover. However, we believe that in the future operating using various technologies to video conference or text with customers to continue to support them will still be relevant. We have secured funding for the next financial year to continue to produce a range of videos for the community and other service providers to help explain what is happening and how our customers can access services whilst remaining safe.

The objectives being reviewed for 2021/2022 and future periods address these challenging circumstances.

Key strategic objectives for 2021/2022 are:

- * To ensure that the Centre of Sign Sight Sound have the skills and knowledge base to drive changes needed and develop service delivery. This includes paid staff, Trustees and volunteers across the organisation.
- * To continue to strengthen existing partnerships and seek new ones that will support tendering and grant funding in future.
- * To use all partnerships and alliances to ensure the efficient use of resources and increase the delivery of quality services to people with disabilities and people with sensory loss across our operational delivery area.
- * To use organisational expertise to work with a wide range of community groups, statutory services and commercial organisations wherever appropriate to encourage accessibility of services and promote inclusion.

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.

Statement of Trustees Responsibility

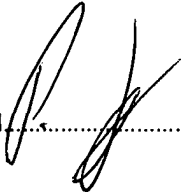
The Trustees (who are also the directors of Centre of Sign-Sight-Sound for the purposes of company law) are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally accepted Accounting Practice) and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

Signed  Philip Lof, Director

Signed  Mark Davies, Director

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 2021, 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.

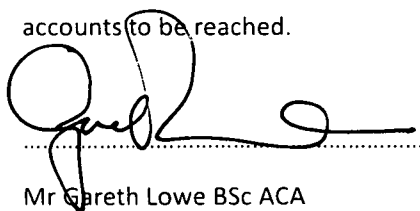
Independent examiner's report

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

for and on behalf of:

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

Date:

CENTRE OF SIGN-SIGHT-SOUND
(Y GANOLFAN ARWYDDO-GOLWG-SAIN)
(REGISTRATION NUMBER 02959589)
BALANCE SHEET
AT 31 MARCH 2021

	<u>Note</u>	<u>2021</u>		<u>2020</u>	
		£	£	£	£
<u>FIXED ASSETS</u>					
Tangible assets	9		360,150		348,668
<u>CURRENT ASSETS</u>					
Debtors	10	14,038		104,165	
Cash at bank and in hand		<u>280,641</u>		<u>56,428</u>	
		294,679		160,593	
<u>CREDITORS DUE WITHIN 1 YEAR</u>					
Due within one year	11	<u>38,098</u>		<u>42,055</u>	
<u>NET CURRENT ASSETS</u>	12		256,581		118,538
<u>MORTGAGE DUE MORE THAN 1 YEAR (secured)</u>			184,935		188,017
<u>TOTAL ASSETS LESS</u>					
<u>CURRENT LIABILITIES</u>	13		<u>431,796</u>		<u>279,189</u>
<u>CAPITAL AND RESERVES</u>					
Unrestricted funds	15		204,588		72,440
Designated funds	15		145,759		146,717
Restricted funds	15		81,450		60,032
			<u>431,796</u>		<u>279,189</u>

For the financial year ended 31 March 2021, 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



Philip Erik Henrik Jillesjo Lof

Date:

8/10/2021

CENTRE OF SIGN-SIGHT-SOUND
(Y GANOLFAN ARWYDDO-GOLWG-SAIN)
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	Unrestricted <u>Fund</u> £	Restricted <u>Fund</u> £	Total <u>2021</u> £	Total <u>2020</u> £
Income and endowments from:					
Donations & legacies	2	5,110		5,110	1,799
Fundraising activities		48		48	1,694
Fundraising for specific purposes				-	-
Investment income		59		59	149
Charitable activities					
Activity based grants & contracts	3	102,280	324,216	426,496	351,242
Training & service provision	4	148,627		148,627	168,200
Rental income		2,812		2,812	10,989
Profit on sale of fixed assets		1,000		1,000	-
Total Incoming resources		259,935	324,216	584,151	534,073
Resources expended					
Raising funds		84		84	4,497
Charitable activities	5	179,436	252,024	431,460	489,117
Loss on disposal of fixed assets					
Total expenditure		179,520	252,024	431,544	493,614
Net income/(expenditure) for the year	7	80,415	72,192	152,607	40,459
Transfer between funds		50,775	(50,775)	0	
Net movement in funds for the year		131,190	21,418	152,607	40,459
Reconciliation of funds					
Total funds brought forward		219,157	60,032	279,189	238,730
Total funds carried forward		350,347	81,450	431,796	279,189

CENTRE OF SIGN-SIGHT-SOUND
(Y GANOLFAN ARWYDDO-GOLWG-SAIN)
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2021

	<u>Note</u>	Total 2021 £	Total 2020 £
Cash flows from operating activities			
Net cash income (expenditure)		152,607	40,459
Finance costs		7,843	7,983
		160,450	48,441
 Adjustment to cash flows from non cash items			
Depreciation	9	10,431	6,042
		170,881	54,483
 Working capital adjustments			
(Increase)/ decrease in debtors	10	90,126	(57,877)
Increase/ (decrease) in creditors	11	(3,663)	15,839
		257,344	12,445
 Net cash flow from operating activities			
 Cash flows from investing activities			
Purchase of tangible fixed assets	9	(21,914)	(600)
Diposal of tangible fixed assets			
		(21,914)	(600)
 Cash flows from financing activities			
Interest paid		(7,843)	(7,983)
Loan repayments		(3,376)	(7,731)
		(11,218)	(15,713)
 Net increase/(decrease) in cash and cash equivalents	14	224,212	(3,869)
 Cash and cash equivalents brought forward		56,428	60,297
 Cash and cash equivalents carried forward		280,641	56,428

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
Y GANOLFAN ARWYDDO-GOLWG-SAIN
NOTES TO THE ACCOUNTS
FOR THE YEAR ENDED 31 MARCH 2021

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.

*When donors impose conditions that have to 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 are 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:

	Fundraising	Direct Charitable	Governance
Salaries			
Managing Director		90%	10%
Management Team		90%	10%
Fundraiser	25%	75%	

CENTRE OF SIGN-SIGHT-SIGHT-SOUND
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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.

m. Borrowings

Mortgage secured on the property with a carrying value of £337,339 (2020: £341,673). The mortgage is repayable over 25 years at a fixed interest rate of 4.15% for 5 years.

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 directors in furtherance of the general objectives of the charity.

2 DONATIONS AND LEGACIES

	2021 £	2020 £
Donations	4,479	1,565
Gift Aid Reclaimed	469	-
Membership Income	162	234
Legacies	-	-
Total	5,110	1,799

3 GRANTS

	2021 £	2020 £
General Fund		
Denbighshire County Council	17,896	13,225
Flintshire County Council	39,594	39,202
Gwynedd County Council	23,140	23,140
Cardiff & Vale - Accessible Health		12,475
BCUHB - Accessible Health	21,650	21,650
RAOB Wrekin		7,000
Margaret Davies Charity		3,000
Small Grants		1,250
Gwynt-T- Mor		8,922
	102,280	109,692
Restricted Funds		
AOHL LWHL Project	57,666	31,051
COVID-19 Grants Small Grants	25,718	
National Lottery People and Places COVID-19	59,026	
Steve Morgan Foundation COVID-19	7,504	3,752
Screwfix/Garfield Western Foundation	5,000	5,000
Gwynt-T- Mor IT	7,126	
Ynys Mon	10,000	
Edward Gosling Foundation		7,900
Greenhall Foundation		2,000
Postcode Lottery		20,000
JobSense	152,177	151,675
Total	426,496	331,070

Note 15

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4 INCOME FROM TRAINING AND SERVICE PROVISION

	2021 £	2020 £
Interpreting	12,017	52,365
ATW support services	75,744	50,245
DAISY		14,993
Training Income		27,145
Consultations	19,071	1,117
Environmental equipment sales		8,864
Fire Service Home Safety Checks		320
BSL Video Clips	17,558	13,177
Furlough Grants	16,809	
Sundry	7,428	6,690
Total	148,627	174,916

5 DIRECT CHARITABLE EXPENDITURE

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Provision of services				
Salaries	98,716	232,487	331,202	350,203
Cost of services	5,692	2,508	8,200	66,661
Office expenditure	46,561	15,509	62,070	46,993
Depreciation	8,910	1,521	10,431	6,042
Governance	19,557	0	19,557	19,218
Total	179,436	252,024	431,460	489,117

6 ANALYSIS OF GOVERNANCE COSTS

	Unrestricted Funds £	Restricted Funds £	Total 2021 £	2020 £
Salaries	11,811		11,811	11,181
Premises and Office expenditure	3,537		3,537	3,666
Independent review	1,914		1,914	2,000
Accountancy Costs	2,295		2,295	2,371
Total	19,557	0	19,557	19,218

7 NET INCOMING (OUTGOING) RESOURCES FOR THE YEAR

	2021 £	2020 £
This is stated after charging:		
Depreciation	10,431	6,042
Accountancy	2,295	2,371
Operating lease expenditure	5,078	5,288
Independent review	1,914	2,000

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

	2021 £	2020 £
Staff costs were as follows:		
Salaries	303,788	325,697
Social security costs	20,539	22,632
Pension costs	12,861	12,908
Redundancy	3,745	-
Miscellaneous	41	165
	340,975	361,402

No employee earned £60,000 or more

The average number of employees during the year was

	2021	2020
Direct charitable activities	10	9
Management & administration	4	4
Total	14	13

Total amount of key management remuneration and benefits in the year totalled £106,300 (2020: £100,630)

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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 £12,861 (2020: £12,908). 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 2020	366,719	54,841	65,231	486,791
Additions		21,914		21,914
Disposals			(60,231)	(60,231)
At 31 March 2021	366,719	76,755	5,000	448,474
<u>DEPRECIATION</u>				
At 1 April 2020	25,046	47,847	65,231	138,124
Charge for the year	4,334	6,097	-	10,431
Disposals			(60,231)	(60,231)
At 31 March 2021	29,380	53,944	5,000	88,324
<u>NET BOOK VALUE</u>				
At 31 March 2020	341,673	6,994	-	348,667
At 31 March 2021	337,339	22,811	-	360,150

The net book value at 31 March 2021 represents fixed assets used in the relief of people with a sensory loss and disabled people within Wales.

10 DEBTORS

	2021	2020
	£	£
Trade debtors	14,038	102,030
Prepayments & accrued income	0	2,134
	<u>14,038</u>	<u>104,165</u>

11 CREDITORS - due within one year

	2021	2020
	£	£
Trade creditors	18,137	2,697
Other creditors	4,103	
Mortgage due within 1 year (secured)	6,645	6,939
Taxation and social security	6,615	6,479
Accruals	2,598	25,940
	<u>38,098</u>	<u>42,055</u>

Mortgage due more than 1 year

	2021	2020
	£	£
Amounts payable by instalments 1-5 years (secured)	38,861	36,698
Amounts payable by instalments greater than 5 years (secured)	146,074	151,319
	<u>184,935</u>	<u>188,017</u>

Mortgage secured on the property with carrying value of £337,339 (2020: £341,673), the mortgage is repayable over 25 years at a fixed interest rate of 4.15% for 5 years up to 2025.

12 OPERATING LEASE COMMITMENTS

	2021	2020
	£	£
The following operating lease payments are committed to be paid within one year		
Expiring		
Within one year	4,139	5,046
Between one and five years	3,740	7,821
	<u>7,879</u>	<u>12,867</u>

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13 ANALYSIS OF NET ASSETS BETWEEN FUNDS

Fund balances at 31 March 2021 are represented by:

	Total 2021 £	General Fund £	Designated Property Fund £	Restricted Funds £
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	-
	431,797	204,588	145,759	81,450

14 ANALYSIS OF CHANGES IN NET DEBT

	At 1 April 2020 £	Cash flows £	Other £	At 31 March 2021 £
Cash and bank on hand	56,428	224,212		280,641
Loan falling due within one year	(6,939)	295		(6,645)
Loan falling due in more than one year	(188,017)	3,082		(184,935)
Total	(138,528)	227,590		89,061

15 FUNDS

The income of funds of the charity include restricted funds.

	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	-	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 Grants 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	-
Other	-			-	-
	60,032	324,216	252,024	50,775	81,450
Unrestricted funds					
General reserve	72,440	259,935	179,520	51,732	204,588
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 - 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.

Screwfix/Garfield Weston Foundation - donations towards building works to improve facilities for disabled users of the office building.

Steve Morgan Foundation COVID-19 - 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.

COVID -19 Grants - Small Grants - These are from the 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.

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.

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Gwynt-T- Mor COVID-19 IT - Grant for upgrades and replacement of IT equipment to allow the charity to continue to provide services remotely throughout the pandemic.

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.