

**Wales Council For Deaf People**  
**Charitable Incorporated Organisation**  
**Report and Financial Statements**  
**for the year ended 31 March 2020**  
**Charity number 1035893**  
**Company number CE020068**

## **Wales Council For Deaf People**

### **Contents**

	<b>Page</b>
Trust Information	<b>1 - 2</b>
Trustees' Report	<b>3 - 11</b>
Auditors' Report	<b>12 - 14</b>
Statement of Financial Activities	<b>15</b>
Balance Sheet	<b>16</b>
Statement of Cash Flow	<b>17</b>
Notes to the Financial Statements	<b>18 - 27</b>

## **Wales Council For Deaf People**

### **Trust Information**

Constitution                      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.

Company Number                      CE020068

Charity Number                      1035893

The directors of the charitable company are its trustees for the purpose of charity law and throughout this report are collectively referred to as the trustees.

The Trustees who served in office throughout the year were as follows -

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

### **Board of Directors 2019-2020**

Mr A Knight (retired during year)

Mrs N Moses

Cllr R Rees-Evans

Mr C Lewis

Ms H Rutherford

Mr D Eveleigh

### **Honorary Members**

Mr J D Rowland Jones (resigned March 2020)

### **Wales Council For Deaf People**

Company Secretary & Chief Officer:	Mrs L McGrath
Hon. Legal Advisor:	Mr P Robinson, LL.B
Finance Officer:	Mrs N Hollister
Active Inclusion Project Co-ordinator:	Ms G Hampton
Support Services Officer:	Ms K Lewis
Support Services Assistant:	Mr C McLean
Training/Education Sub Committee:	Mrs S Durbridge
Finance Sub Committee:	Mr G Moses
Communication/Training Manager:	Ms R Williams
BSL Tutor:	Ms M Jones
Principal & Registered Office	Wales Council For Deaf People Glenview House Courthouse Street Pontypridd CF37 1JY
Principal Bankers	HSBC Bank Plc 11 Talbot Street Maesteg Bridgend CF67 9BU
Auditors	R.H. Jeffs & Rowe Chartered Accountants 27/28 Gelliwasted Road Pontypridd CF37 2BW

## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

The trustees' have pleasure in presenting the trustees' report and financial statements for Wales Council for Deaf People for the year ended 31 March 2020.

#### **Public Benefit**

In line with the objectives and aims of the charity, the charity hopes to benefit the public by being available to help and support adults and children who have a hearing disability (deaf, deafened, hard of hearing and deaf blind) throughout the whole of Wales regardless of financial circumstances.

#### **Objects and Aims of the of the Charity**

The company's Memorandum of Association states the object of the company to be "the relief of those adults and children who are hearing impaired (deaf, deafened, hard of hearing and deaf blind) throughout the whole of Wales".

The Charity carries out this objective as follows:

- To act as the representative voluntary organisation for people with hearing loss in Wales;
- To establish and maintain a members forum for all voluntary and statutory organisations involved in the field of hearing loss in Wales;
- To monitor and advise on the access to mainstream services by people with hearing disabilities in Wales;
- To publicise and publish such documents and literature which will add to the knowledge on hearing disability of those who are affected and those who are involved in this field;
- To provide such training as is necessary to ensure hearing loss is not looked on as a barrier to equality;
- To liaise with all organisations whether corporate, statutory, or voluntary on behalf of people with hearing disabilities in Wales;
- To provide such services as are thought by members to alleviate the difficulties caused by loss of hearing;

## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

#### **Financial Review**

The charity's incoming resources of £408,933 compares to £315,972 generated last year.

The charity will continue to provide volunteer development, public awareness, training and the other activities to support deaf people throughout Wales. Details of the costs incurred by the charity on these activities can be seen in note 3 of these accounts.

Overall expenditure has decreased to £454,603 for the year (LY: £492,078). Full details of how the charity spends its funds can be seen in note 3 of these accounts.

The balance sheet shows fixed assets of £166,989 (LY: £160,510). This number is predominantly made up of the costs relating to Glenview House.

Of the £44,209 (LY: £44,847) debtors at the end of the year, £9,573 (LY:£14,695) relates to income generated by the charity during the year that had not been received by the year end.

The creditors' figure of £34,305 (LY: £46,667) was for services received by the charity that it had not paid for by the year end. The charity predominantly paid all suppliers within the agreed trade terms. £18,775 (LY:£13,898) of the creditors figure related to trade creditors. The charity owed a decreased balance to HMRC for PAYE at the year-end.

Finally, the restricted reserves in the accounts represent monies received either in this year, or from previous years, that were for specific projects. Note 11 of these accounts show how this money was generated, and is being spent. Of the £234,998 carried forward at the end of the year, £117,607 relates to Glenview House. The remainder is cash received for specific activities. £51,069 of this relates to the Dr. Evans legacy received in 2007.

## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

..... continued

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

As I write this report we seem to be going into very strange and probably difficult times. Lockdown will have an effect on the future that is for sure and I am certain that we will all need to adapt to new ways of working in the coming year.

Looking back over the past 12 months and I am pleased to report that as an organisation we keep moving in the right direction and the changes that have been implemented are beginning to pay dividends. We are not out of the woods yet but we are clearly seeing the light at the end of the tunnel. The hard work of the staff and backing from the Trustees is giving us all confidence that we are winning.

On that note I need to personally thank the Staff for their continued hard work and also, the Trustees for their support of the staff and myself as Chairman. I do have to say a special thank you to Louise McGrath who was instrumental in ensuring all the work was carried out and deadlines met.

This year two Trustees retired, Albert Knight and Rowland Jones, they have given a number of years to the WCDP and I am sure we will all miss their contribution and humour at our meetings. A warm welcome to our new Trustee, Dafydd Eveleigh.

Finally, as we look forward to the coming year, we may well have to react to new challenges but it is my belief that we are in a healthy position as an organisation and will react accordingly.

#### **Council Meetings**

##### **Annual General Meeting**

The Annual General Meeting was held on Thursday 28th November 2019 at our Head Offices in Pontypridd. There were 12 people present.

The Report of the Board of Directors and Annual Accounts for 2018 - 2019 were presented and approved by those present.

## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

..... continued

#### **Board of Trustees**

There were four meetings of the Board of Trustees during 2019 - 2020, taking place in June, September, November and January.

All Board meetings took place at the Pontypridd offices.

All meetings involved reviewing the Council's activities, making decisions on organisational matters and receiving reports from Sub Committees for approval.

#### **Official Company Proceedings**

Two new Trustees were elected.

#### **Sub Committee Reports**

##### **Education Sub Committee**

The Committee held three meetings during the year.

12 applications for funding from the AC Evans Legacy Fund have were awarded over the year.

##### **Lip Reading Sub-Committee**

Unfortunately, no meeting was held during the year due to non-availability and lack of members. The committee is looking to recruit more members and intends to meet at least twice in the coming year.

It is our intention to include BSL within the Sub-Committee, which will then be renamed as a Communication Sub-Committee and hopefully attract more members.

Lipreading Classes have continued at our offices in Pontypridd. Classes were also organised for hard of hearing groups in Pontypridd and Pontyclun, thanks to a grant from Interlink.



## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

..... continued

Mrs Ann Murphy's employment ended in July 2019. We thank her for many years of dedication and service to the Charity.

#### **Accommodation**

Interlink started leasing the first-floor offices from June 2019.

The Pontypridd children's contact centre rent the ground floor meeting rooms Saturdays & Sundays.

#### **Membership Activities**

The Board of Trustees are made up of officers in our community hard of hearing support groups, Deaf clubs and County Councillors or representatives of Local Authorities and other relevant organisations.

Some of the Board members continue to be involved in the two Sub Committees.

Some of our Trustees also continue to work as volunteers within and on behalf of WCDP.

#### **Networking**

The Cross Party Group on Deaf Issues continues to meet regularly. This provides a channel to influence thinking within the Welsh Government on issues surrounding sensory impairment.

We are also members of The Cross Party Group on Disability, Disability Equality Forum, All Wales Sensory Loss Senior Officers group and various other Welsh Government and NHS organised working groups.

We are members of the Wales Disability Reference Group and the Deaf Consortium Wales. We also continue to work with several other similar charitable organisations.

#### **Voluntary Development**

Lucy Payne continues to cover South & West Wales but unfortunately her contract ended in January 2020 due to

## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

..... continued

#### **Publications**

We were awarded a Lottery grant to rebrand the Charity during 2019 which has been completed. All publications have been updated and rebranded. Our BSL book has been renamed 'Sign Language Wales' and we continue to publish it in both Welsh and English language version, A4 and A5 formats. Our information leaflets cover varying aspects of the work we do and information on hearing loss, deaf awareness, sign language, lipreading etc.

Our App for Sign Language Wales is still available through Google Play.

#### **Sensory Garden**

The Sensory Garden, which opened in 2017, continues to develop and grow. It looks stunning in all seasons and used by many members and visitors. RCT Deaf pre-school children use it regularly as well as some of our hard of hearing groups. In December we transformed the garden into a winter wonderland, with a Santa's grotto that local children visited. We hope to continue this every year.

#### **Projects**

We were awarded a further 2 years European funding in January 2020, from WCVA to continue our Active Inclusion Project: Directions 2, which supports economically inactive people with hearing loss to overcome complex barriers into employment. The project covers participants living in Blaenau Gwent, Bridgend, Caerphilly, Merthyr, Pontypridd and Torfaen. Despite lockdown restrictions at the end of the year, the project continued using video relay and has successfully managed to maintain KPI'S.

We received Lottery funding to rebrand the Charity and create a new website.

#### **Funding Resources**

We did not receive a grant from the Welsh Government this year.

## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

..... continued

Legacies were received from:-

Peter Kilminster Howard

The Charity continues to receive income from office rent, meeting room hire, interpreting agency, BSL and Deaf awareness courses, BSL Videos and our Sign Language Wales book.

#### **Acknowledgements**

Wales Council for Deaf People, its Board of Trustees, its members and staff are aware and appreciative of the support financially, morally and in kind from a variety of sources including our Volunteers, Public Authorities, Grant makers and individuals which helps us continue to support and work with people with hearing loss throughout Wales.

#### **Plans for next year**

2019 saw changes that allowed the charity to improve and continue to deliver quality services and expand in other areas. In these uncertain times, we are looking for new ways to adapt and deliver some of our services, which could involve more video relay support and online courses.

We have started delivering more BSL classes and intend to open a BSL Centre of Excellence in 2020 to expand the courses we can offer.

We are also working on a project to create the 'Sharon Phillips room', specifically for Deaf children and families to use and learn BSL. We would also like to open this up to school children in the future alongside the sensory garden, for BSL and Deaf awareness sessions.

We intend to continue our community voluntary development work and group visits with the hard of hearing when lockdown restrictions are lifted.

We have increased our involvement with Deaf clubs and admin support provided to the Deaf community, mainly through video relay during lockdown and will continue to do so going forward, whether by video or face to face.

## **Wales Council For Deaf People**

### **Trustees' report for the year ended 31 March 2020**

..... continued

#### **Trustees Responsibilities**

The trustees (who are also the directors for the purpose of company law) are responsible for preparing the Annual Report and the financial statements in accordance with applicable law and regulations.

Company law requires the trustees to prepare financial statements for each financial year. Under that law the trustees must prepare the financial statements in accordance with United Kingdom Generally Accepted Accounting Practice (United Kingdom Accounting Standards and applicable law). 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 the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgments and accounting 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 to operate.

The trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**Wales Council For Deaf People**

**Trustees' report  
for the year ended 31 March 2020**

..... continued

**Sub Committees and Management**

The Council of Management establish sub committees as and when necessary. These sub committees elect their own officers and have the power to co-opt. The position of Chairman of a sub committee carries full voting rights at all meetings of the council.

Overall responsibility for the Company's day to day management is delegated to Chief Officer, Louise McGrath.

This report was approved by the Directors on the 19 November 2020 and signed on its behalf by:

A handwritten signature in black ink, appearing to read 'Rowland Rees-Evans', written over a dotted line.

Rowland Rees-Evans

**Unqualified Audit Report**  
**Independent auditors' report to the members of Wales Council For Deaf People**  
**Company limited by guarantee**

**Opinion**

We have audited the financial statements of Wales Council For Deaf People (the 'charitable company') for the year ended 31 March 2020 which comprise the Statement of Financial Activities, Balance Sheet, Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 The Financial Reporting Standard applicable in the UK and Republic of Ireland (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2020 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

**Basis for opinion**

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

**Conclusions relating to going concern**

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the company's ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

**Other information**

The trustees are responsible for the other information. The other information comprises the information included in the Trustees' Annual Report other than the financial statements and our auditor's report thereon. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. In connection with our audit of the financial statements, our responsibility

**Unqualified Audit Report**  
**Independent auditors' report to the members of Wales Council For Deaf People**  
**Company limited by guarantee**

**Opinions on other matters prescribed by the Companies Act 2006**

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report, which includes the directors' report prepared for company law purposes, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

**Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- the charity has not kept adequate accounting records, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

**Responsibilities of trustees**

As explained more fully in the trustees' responsibilities statement the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

**Auditor's responsibilities for the audit of the financial statements**

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these

**Unqualified Audit Report**  
**Independent auditors' report to the members of Wales Council For Deaf People**  
**Company limited by guarantee**

**Use of our report**

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

**Robert Thomas BSc FCA**  
**Senior Statutory Auditor**  
**for and on behalf of R.H. Jeffs & Rowe,**  
**Statutory Auditors & Chartered Accountants**  
**27/28 Gelliwasted Road**  
**Pontypridd**  
**CF37 2BW**  
**12 January 2021**



**Wales Council For Deaf People**

**Statement of Financial Activities  
for the year ended 31 March 2020**

		£	£	31/03/20 £	31/03/19 £
<b>Income &amp; Endowments</b>		<b>Unrestricted</b>	<b>Restricted</b>		
Voluntary Income:					
Grants	2	3,368	89,532	92,900	13,281
Gifts, Donations & Legacies		38,847	-	38,847	62,610
Income from Charitable Activities:					
Interpreter/Lip Speaking Agency		213,067	-	213,067	169,184
Other Charitable Income (Training and WBS)	2	30,052	-	30,052	48,277
Other income:					
Bank Interest		2,066	-	2,066	1,424
Loan Interest		485	-	485	389
Rent & Hire of Facilities	2	31,516	-	31,516	20,807
<b>Total Income &amp; Endowments</b>		<u>319,401</u>	<u>89,532</u>	<u>408,933</u>	<u>315,972</u>
<b>Expenditure</b>					
Charitable Activities	3	381,495	73,108	454,603	471,844
Employee Settlement costs	3	-	-	-	20,234
<b>Total Expenditure</b>		<u>381,495</u>	<u>73,108</u>	<u>454,603</u>	<u>492,078</u>
<b>Movement in total funds for the year:</b>					
<b>Net Income/(Expenditure)</b>	4	(62,094)	16,424	(45,670)	(176,106)
<b>Net Income/(Expenditure) after transfers</b>		<u>(62,094)</u>	<u>16,424</u>	<u>(45,670)</u>	<u>(176,106)</u>

**Wales Council For Deaf People**

**Company number CE020068**

**Balance Sheet**

**as at 31 March 2020**

		2020		2019	
	Notes	£	£	£	£
<b>Fixed Assets</b>					
Intangible assets	6		11,793		-
Tangible assets	7		155,196		160,510
			<u>166,989</u>		<u>160,510</u>
<b>Current Assets</b>					
Debtors	8	44,209		44,847	
Cash at bank and in hand		492,964		556,837	
		<u>537,173</u>		<u>601,684</u>	
<b>Creditors: amounts falling due within one year</b>	9	(34,305)		(46,667)	
<b>Net Current Assets</b>			<u>502,868</u>		<u>555,017</u>
<b>Total Assets Less Current Liabilities</b>			<u>669,857</u>		<u>715,527</u>
<b>Funds</b>					
Designated Fund (Swansea HOH)	11		80,000		-
Unrestricted Funds	11		354,859		496,953
Restricted Funds	11		234,998		218,574
			<u>669,857</u>		<u>715,527</u>

**Wales Council For Deaf People**

**Statement of Cash Flow  
for the year ended 31 March 2020**

	<b>Notes</b>	<b>2020</b>	<b>2019</b>
		<b>£</b>	<b>£</b>
<b>Reconciliation of operating profit to net cash inflow from operating activities</b>			
Net Movement in funds		(45,670)	(176,106)
Depreciation	<b>4</b>	9,486	5,934
(Increase)/Decrease in Investments	<b>8</b>	-	38,139
Decrease in debtors	<b>9</b>	637	219,842
(Decrease) in creditors	<b>10</b>	(12,362)	13,792
<b>Net cash inflow from operating activities</b>		<u>(47,909)</u>	<u>101,601</u>
Net cash inflow from operating activities		(47,909)	101,601
Capital expenditure and financial investment	<b>7</b>	(15,964)	(473)
<b>Increase/(Decrease) in cash in the year</b>		<u>(63,873)</u>	<u>101,128</u>
<b>Cash &amp; Cash equivalents at start of the year</b>		<u>556,837</u>	<u>455,709</u>
<b>Cash &amp; Cash equivalents at end of the year</b>		<u>492,964</u>	<u>556,837</u>

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

**Statutory Information**

Wales Council for Deaf People is a registered charity in Wales in the United Kingdom. The registered office is Glenview House, Courthouse Street, Pontypridd, CF37 1JY. The nature of the charity's operations and principal activities is disclosed within the Trustees Report.

Wales Council for Deaf People is also a Charitable Incorporated Organisation (company number CE020068).

The financial statements are presented in Sterling (£), the charity's functional currency, and rounded to the nearest pound.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

**1. Accounting Policies**

**1.1. Basis of preparation and assessment of going concern**

The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued on 16 July 2014 and the Financial Reporting Standard, applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

The Council constitutes a public benefit entity as defined by FRS 102.

The trustees consider that there are no material uncertainties about the Council's ability to continue as a going concern.

The trustees confirm that as far as they are aware, there is no relevant audit information of which the charitable company's auditors are unaware; and that they have taken all the steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

**1.2. Taxation**

The Council has no taxable activities.

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

**1.3. Income & Endowments**

All incoming resources are included in the Statement of Financial Activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

- a. Voluntary income is received by way of donations, gifts and unconditional grants and are included in full in the Statement of Financial Activities when receivable.
- b. Income for charitable services including agency work that is received by way of grants, donations and contracts. Where income is dependent upon performance and specific deliverables, income is included in the Statement of Financial Activities as the charity earns the right to consideration by its performance.
- c. Where relevant, donated services and assets are included at the value to the charity where this can be quantified. The value of services provided by volunteers has not been included in these accounts.
- d. Investment income is included when receivable.

**1.4. Expenditure**

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that settlement will be required and the amount of the obligation can be measured reliably. All expenditure is accounted for on an accruals basis. Expenditure includes any VAT which cannot be fully recovered.

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the audit fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the Statement of Financial Activities on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis.

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

**1.6. Fund Accounting**

The unrestricted funds of the charity comprise those monies which are available to be used towards the meeting of the charitable objectives of the charity at the discretion of the Management Committee.

The restricted funds are monies raised or received for a specific purpose and accounted for in accordance with the donors imposed conditions.

**1.7. Intangible Assets**

Intangible Assets are valued at cost less accumulated amortisation.

Amortisation is calculated to write off the cost in equal annual instalments over their estimated useful life of 20 years.

**1.8. Debtors**

Trade debtors and other debtors are recognised at the settlement amount due after any trade discounts offered. Prepayments are valued at the amount prepaid net of any discounts due.

**Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount after allowing for any trade discounts due.

**1.9. Pensions**

The organisation operates a defined contribution scheme for its employees. Contributions are charged to the Statement of Financial Activities when incurred and are invested from the assets of the charity. Details of contributions made are shown in note 6 of the accounts.

**1.10. Financial instruments**

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Trade debtors and other debtors are recognised at the settlement amount due and prepayments are valued at the amount prepaid.

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

**2. Income & Endowments**

	<b>Total Year to 31/03/20 £</b>	<b>Total Year to 31/03/19 £</b>
Included within Income & Endowments for the year are:		
<b>Grants:</b>		
Interlink	2,666	-
WCVA	702	712
WCVA Active Inclusion Project	79,532	8,259
Groundwork UK	-	2,000
Lottery Fund	10,000	-
Cardiff & Vale Health Charity	-	2,310
Grant Income	<u>92,900</u>	<u>13,281</u>
 <b>Other Charitable Income:</b>		
Training	21,364	3,342
Welsh Book of Sign	391	185
Sundry Income	8,297	6,043
Aspyre Recharged Salaries	-	38,707
	<u>30,052</u>	<u>48,277</u>
 <b>Rent &amp; Hire of Facilities</b>		
Rental of Office Accommodation	15,546	8,480
Hire of Other Facilities	15,970	12,327
	<u>31,516</u>	<u>20,807</u>

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

Details of function	Interpreter/Lip Speaking Agency £	Volunteer Develop- ment & Support £	Campaigning & Awareness £	Training & Courses £	Other Charitable Activities £	Governance £	Total Year to 31 March 20 £	Total Year to 31 March 19 £
Project	35,571	8,600	12,850	8,500	8,701	10,776	84,998	110,455
Project	121,568	-	-	-	-	-	121,568	120,288
Project	-	-	-	-	758	-	758	985
Project	-	-	-	-	13,813	-	13,813	17,750
Project	-	-	-	-	5,466	-	5,466	-
Project	-	-	-	55,585	-	-	55,585	-
	<u>157,139</u>	<u>8,600</u>	<u>12,850</u>	<u>64,085</u>	<u>28,738</u>	<u>10,776</u>	<u>282,188</u>	<u>249,478</u>
Project	28,256	19,340	8,155	18,501	29,439	-	103,691	115,462
Project	-	-	-	-	-	-	-	20,234
/Staff	1,726	680	889	732	1,203	-	5,230	5,886
/Staff	-	-	-	6,931	-	-	6,931	6,918
/Staff	2,879	1,134	1,483	1,221	2,006	-	8,723	7,140
/Staff	6,407	2,524	3,300	2,718	4,465	-	19,414	11,916
/Staff	-	-	1,463	-	-	-	1,463	1,313
Project	-	-	226	-	-	-	226	180
/Staff	340	134	175	144	237	-	1,030	970
/Staff	-	-	-	-	-	3,420	3,420	3,120
/Staff	-	-	-	-	-	12,277	12,277	18,415
Project	-	-	-	-	-	300	300	553
/Staff	-	-	-	-	-	-	-	240
/Staff	74	29	38	31	52	-	224	2,509
/Staff	3,130	1,233	1,613	1,328	2,182	-	9,486	5,934
/Staff	-	-	-	-	-	-	-	37,922
	<u>199,951</u>	<u>33,674</u>	<u>30,192</u>	<u>95,691</u>	<u>68,322</u>	<u>26,773</u>	<u>454,603</u>	<u>488,190</u>



**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

**4. Net Incoming/(Outgoing) Resources**

	Year to 31/03/20	Year to 31/03/19
	£	£
This is stated after charging/(crediting):		
Depreciation	9,486	5,934
Auditors Remuneration	3,420	3,120
Legal & Professional	12,277	18,415
Committee Expenses	300	553
	<u>          </u>	<u>          </u>

**5. Staff Costs**

	Year to 31/03/20	Year to 31/03/19
	£	£
Staff costs during the year comprised of the following:		
Staff Salaries and Expenses	155,826	196,836
Employers National Insurance Costs	20,052	18,195
Pension & Benefits Costs	12,811	10,886
Employee Settlement costs	-	20,234
	<u>          </u>	<u>          </u>
	188,689	246,151
	<u>          </u>	<u>          </u>

The average number of employees during the year amounted to 11 (2019 :10), and can be analysed as follows:

Charitable Activities	4	3
Interpreter/Lip Speaking Agency	3	3
Management & Administration	3	3
Other	1	1
	<u>          </u>	<u>          </u>

No employee was paid £60,000 or more during the year.(2019 :nil)

The trustees received no remuneration or benefits in connection with the performance of their duties,

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

**6. Intangible fixed assets**

	<b>Website &amp; Rebranding £</b>	<b>Total £</b>
<b>Cost</b>		
Additions	15,491	15,491
At 31 March 2020	<u>15,491</u>	<u>15,491</u>
<b>Amortisation</b>		
Charge for year	3,698	3,698
At 31 March 2020	<u>3,698</u>	<u>3,698</u>
<b>Net book values</b>		
At 31 March 2020	<u>11,793</u>	<u>11,793</u>

**7. Tangible fixed assets**

	<b>Land and buildings freehold £</b>	<b>Office Equipment Fixtures Fittings £</b>	<b>Total £</b>
<b>Cost</b>			
At 1 April 2019	197,887	30,711	228,598
Additions	-	473	473
At 31 March 2020	<u>197,887</u>	<u>31,184</u>	<u>229,071</u>
<b>Depreciation</b>			
At 1 April 2019	44,645	23,443	68,088
Charge for the year	3,958	1,829	5,787
At 31 March 2020	<u>48,603</u>	<u>25,272</u>	<u>73,875</u>
<b>Net book values</b>			
	149,284	5,912	155,196

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

<b>8. Debtors</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
<u>Owed &lt;1 year</u>		
Trade debtors	9,573	14,695
Confirmed legacy not yet paid	17,935	22,936
Prepayments and accrued income	1,302	1,216
Staff Loan (to be paid off over one year)	12,590	6,000
GMD Loan	2,809	-
	<u>44,209</u>	<u>44,847</u>

<b>9. Creditors: amounts falling due within one year</b>	<b>2020</b>	<b>2019</b>
	<b>£</b>	<b>£</b>
Trade creditors	18,775	13,898
Other taxes and social security costs	4,165	5,126
Accruals and deferred income	11,365	7,409
Employee Settlement costs	-	20,234
	<u>34,305</u>	<u>46,667</u>

**10. Analysis of Net Assets between Funds**

	<b>Unrestricted</b>	<b>Restricted</b>	<b>Total</b>
	<b>£</b>	<b>£</b>	<b>£</b>
Tangible Fixed Assets	4,461	150,735	155,196
Intangible Fixed Assets	2,665	9,128	11,793
Net Current Assets	427,733	75,135	502,868
	<u>434,859</u>	<u>234,998</u>	<u>669,857</u>

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

**11. Restricted and Designated Funds**

	At 01/04/19 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31/03/20 £
Glenview House	120,874	-	(3,267)	-	117,607
Active Inclusion Project	414	79,532	(55,775)	-	24,171
A Howell Legacy	322	-	(322)	-	-
J E James Legacy	28,119	-	(3,667)	-	24,452
Central Heating	931	-	(185)	-	746
Dr. A C Evans Legacy	56,535	-	(5,466)	-	51,069
Sensory Garden Project	7,032	-	(691)	-	6,341
Big Lottery Fund	36	-	(36)	-	-
Barry Hard of Hearing Group	2,310	-	-	-	2,310
Pontypridd Hard of Hearing Group	2,000	-	-	-	2,000
Lottery - website rebrand fund	-	10,000	(3,698)	-	6,302
	<u>218,574</u>	<u>89,532</u>	<u>(73,108)</u>	<u>-</u>	<u>234,998</u>
<b>Designated Fund (Swansea HOH)</b>	-	-	-	80,000	80,000
<b>Unrestricted Funds</b>	<u>496,953</u>	<u>319,401</u>	<u>(381,495)</u>	<u>(80,000)</u>	<u>354,859</u>
<b>Total Funds</b>	<u><u>715,527</u></u>	<u><u>408,933</u></u>	<u><u>454,603</u></u>	<u><u>-</u></u>	<u><u>669,857</u></u>

The Glenview House restricted fund represents the purchase and refurbishment of the charity's freehold land and buildings. The expenditure is depreciation being written back to the statement of financial activities over the lifetime of the building.

The Active Inclusion project 'Directions' is a European funded employability project for Deaf and Hard of Hearing in RCT. It was expanded when the new project started in January 2020, it now covers: Blaenau Gwent, Bridgend, Caerphilly, Merthyr, RCT and Torfaen.

A Howell legacy was received in 2017/2018 year and was found to be restricted during

**Wales Council For Deaf People**  
**Notes to the financial statements**  
**for the year ended 31 March 2020**

..... continued

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 charity has received numerous funding of the creation for a sensory garden at Glenview House. This project has been completed with the initial funds spent and the remaining balance are assets held by the charity and are being depreciated through the accounts over their lifespan.

Big Lottery Funding was money used in previous years to purchase computer and kitchen equipment. The balance carried forward is the net book value of the equipment, and is slowly being written back to the Statement of Financial Activities in line with the depreciation in the relevant assets.

The Barry Hard of Hearing funding was given by the Cardiff & Vale Health Charity to help the Barry Hard of Hearing group meet its running costs.

The Pontypridd Hard of Hearing funding was given by Groundwork UK to help the Pontypridd Hard of Hearing group meet its running costs.

The Trustees have agreed to create a Designated Fund of £80,000 for funding to be provided over the coming eight years to Swansea Hard of Hearing Group. 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 of WCDP. Grants totalling £20,000 were made to the group in 2019 and 2020. This Designated Fund has been created to formally recognise that wish.

**12. Charity limited as a Charitable Incorporated Organisation**

The charity became a Charitable Incorporated Organisation (CIO) on 15 August 2019 which continues to give limited liability to the charities trustees.

The following pages are not part of the statutory financial accounts

# Wales Council For Deaf People

## Statement of Financial Activities for the year ended 31 March 2020

			31/03/20	31/03/19
	£	£	£	£
<b>Income</b>				
<b>-Grants</b>				
Interlink	2,666		-	
WCVA	702		712	
WCVA Active Inclusion Project	79,532		8,259	
Groundwork UK	-		2,000	
Lottery Fund	10,000		-	
Cardiff & Vale Health Charity	-		2,310	
<b>-Other</b>				
Other Donations & Legacies	1,782		489	
Peter Kilminster Howard Legacy	37,065		-	
J K Edwards Legacy	-		29,000	
V Jones Legacy	-		1,000	
J E James Legacy	-		32,121	
Rental of Office Accommodation	15,546		8,480	
Hire of Other Facilities	15,970		12,327	
Interpreter Agency	213,067		169,184	
Training	21,364		3,342	
Welsh Book of Sign	391		185	
Aspyre Recharged Salaries	-		38,707	
Other Income	8,297		6,043	
Bank Interest	2,066		1,424	
Loan Interest	485		389	
	<u>408,933</u>		<u>315,972</u>	
<b>Expenditure</b>				
<b>-Direct costs</b>				

**Wales Council For Deaf People**

**Statement of Financial Activities  
for the year ended 31 March 2020**

			31/03/20	31/03/19
	£	£	£	£
<b>-Support costs</b>				
Wages and Salaries	(103,691)		(115,462)	
Employee Settlement costs	-		20,234	
Travelling, Motor & Accommodation	(5,230)		(5,886)	
Training	(6,931)		(6,918)	
Property & Utility costs	(8,723)		(7,140)	
Office Expenses	(19,414)		(11,916)	
Subscriptions & Publications	(1,463)		(1,313)	
Advertising & Publicity	(226)		(180)	
Insurance	(1,030)		(970)	
Audit	(3,420)		(3,120)	
Legal & Professional	(12,277)		(18,415)	
Committee Expenses	(300)		(553)	
Bank Charges	-		(240)	
Sundries	(224)		(2,509)	
Dis allowable VAT	-		-	
Depreciation & Amortisation	(9,486)		(5,934)	
Bad debt write off	-		(37,922)	
		(172,415)		(238,712)
<b>Net Income/(Expenditure) for the year</b>		<u>(45,670)</u>		<u>(176,106)</u>