

Company Number: 03132542
Registered Charity Number: 1052036

HI KENT

(A Company Limited by Guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

HI KENT
(A Company Limited by Guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

Patron:	Rt. Hon. Ann Widdecombe
Chief Operating Officer:	Maxine Lucas
Trustees:	Clive Reddihough (Chairman) Caroline Elizabeth Highwood (Treasurer) Patrick Todd Mary Shaw James Ransom – resigned 12 th November 2024 Julia Cox – appointed 12 th November 2024 Raymond Cuffley – appointed 12 th November 2024
Company Registered Number:	03132542
Charity Registered Number:	1052036
Company Secretary	Maxine Lucas
Head Office and Registered Office:	18 Brewer Street Maidstone Kent ME14 1RU
Independent Examiners:	Henry Reeves & Co 5 West Court Enterprise Road Maidstone Kent ME15 6JD
Bankers:	CAF Bank Ltd 25 Kings Hill Avenue Kings Hill West Malling Kent ME19 4JQ
Solicitors:	Warners Solicitors 180 High Street Tonbridge Kent TN9 1BD

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FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

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REPORT OF THE TRUSTEES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees (who are also directors of Hi Kent for purpose of company law) present herewith their Annual Report and the financial statements for the year ended 31 March 2025

Legal and Administrative Details

The charity is a company limited by guarantee (company number 03132542, registered charity number 1052036). The charity is governed by the Memorandum & Articles of the company dated 21 November 1995. The Trustees, who comprise the Management Committee of the charity, are responsible for governance of the charity in accordance with the governing document, with day-to-day management delegated to the Chief Operating Officer.

Principal Activities and Policy Statement

Hi Kent's aims and objectives are to provide people who are deaf, have hearing loss and/or tinnitus with information, assistive equipment and support required to maximise communication and enable them to live fulfilled lives socially and in employment. In line with these core values the principal activities of the company continue to be the assessment of the needs of people with a hearing loss on behalf of Kent County Council, and the provision of relevant advice, equipment services and support. Our support activities also include free lipreading classes, social groups, tinnitus support groups, community clinics for NHS hearing aid maintenance, deaf awareness classes, British Sign Language courses and suitable premises where equipment can be demonstrated to clients. Additionally we provide a Technology Support service to help people access the gadgets and technology available to help them with hearing loss. We also provide Ear Care services to help people to access low cost ear checks and wax removal via microsuction. Hi Kent's objectives and activities are solely for the benefit of the public. The Trustees of Hi Kent have had due regard to guidance published by the Charity Commission.

According to the RNID one in three adults in the UK are deaf, have hearing loss or tinnitus. Over half of the population aged 55 or more will have hearing loss and this rises to 80% of people over the age of 70. With a growing population in Kent, particularly in older people, the need for Hi Kent's services increases year on year. Hearing loss can add to or worsen depression and dementia so its effects can have far reaching consequences. Looking after your hearing is therefore very important and will help to mitigate these risks.

Review of the Year

It was our fourth year of the Kent County Council Wellbeing Contract in which we are sub-contracted to Kent Association for the Blind. We help around 8,000 people from the Kent County Council area per year through this work by providing information, advice, assessment of needs and provision of equipment. Our community clinics which provide NHS hearing aid maintenance are now back to pre-Covid pandemic levels, in 2024-2025 we saw nearly 30,000 people. Our Social Groups project has been given a lifeline by the National Lottery Community Fund awarding us a 5 year grant, year 2 starting 1st March 2025. The first half year funding for the year 2025-2026 is included in the accounts to 31st March 2025. This funding has enabled us to have stability for our social groups and to provide activities and information sessions. Our Lipreading courses and Tinnitus support groups continued to be offered free of charge helping people to cope with the issues they face and learn strategies to make their lives better.

The Ear Care Service is now well established with appointments being offered from both our centres and home visits available. Income for Ear Care in 2024-2025 is three times the previous year which is amazing. Our British Sign Language courses, Deaf Awareness Training and sale

REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

of assistive equipment along with Ear Care have all brought in funds to help us to provide the other services free of charge to those that need them.

We have once again managed to get through the year with a manageable deficit. This is due to the many grant applications that we make throughout the year resulting in some of them being awarded and the generous donations we have received. Our Fundraising activities also continue to bring in much needed funds.

Financial Status

The steps taken in planning the budget for 2025 have helped to continue the financial health of the organization.

The actual revenue for 2025 was £574,282 (2024 was £563,052), an increase of £11,230.

On the cost control side, expenditures were £581,222 (2024 was £580,052) which is an increase of £1,170 in costs.

The net movement in funds was therefore a £6,940 deficit (2024 was a £17,000 deficit). We had budgeted for a £13,000 deficit so this is an improved result.

Reserves Policy

Total funds of the Charity at 31 March 2025 were £173,515 (2024: £180,455). Free reserves, calculated as being reserves after the removal of restricted funds, designated funds and tangible fixed assets, held at 31 March 2025 were £133,334 (2024: £137,892). It is held in a mixture of fixed term deposits, bonds and open access interest bearing accounts intended to maximise investment returns whilst not impairing liquidity. This position may fluctuate temporarily during the year as it smooths operational costs. It is our longer term aim to maintain reserves at the equivalent of between four to six months' operational costs, as a contingency to enable us to honour all contractual obligations.

Associations with Organisations

We continue to work closely with The Kent Association for the Blind under the Kent County Council Community Wellbeing Services contract. We collect detailed statistics which are reported quarterly. We also receive financial support from NHS Kent and Medway CCG which go towards providing hearing aid maintenance services throughout the county. We were very pleased to have been granted five year funding by the National Lottery Community Fund which gives stability to our Social Group project. We receive funding from many local organizations and businesses which are all gratefully received. We have also continued to provide British Sign Language courses under contract for Kent Adult Education. Our relationships with all these organisations underpin our work and are of enormous benefit to our clients. We have established working relationships with several private hearing aid providers supporting them to provide NHS services or services such as wax removal which is not readily available via the NHS. We are grateful for the ongoing support of Tinnitus UK who provide information, training and publicity for our support groups. Hi Kent continues to chair the Kent Charities Group which involves joint fundraising with several other local charities in the County.

Corporate Risk Assessment

The Management Committee have conducted a review of the major risks to which the charity is exposed. Where appropriate, systems or procedures have been established to mitigate the risks the charity faces. Hi Kent operates budget control procedures and formal reports are provided to the

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REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

Management Committee at its bi-monthly meetings. Progress of actual vs. budget funding/spending and cash flow analysis are kept under close review. Internal control risks are minimised by the stringent application of procedures for authorisation of all transactions and projects. Hi Kent operates its own quality system based on the principles of the ISO 9001:2015 standard.

Procedures are in place to:

- a) ensure compliance with health and safety of staff, volunteers, clients and visitors to all Hi Kent premises and when undertaking work on behalf of Hi Kent at other locations;
- b) ensure that all necessary policies are in place and reviewed at appropriate intervals, including, inter alia, environmental issues, adult protection, data protection, etc;
- c) ensure security of tenure in respect of premises occupied under long-term leases;
- d) recruit, retain and develop staff
- e) ensure compliance with all relevant legislation.

These procedures are regularly reviewed to ensure that they continue to meet the needs of the charity, and all policies and procedures are examined rigorously as part of the annual quality procedure.

Methods Adopted for Recruitment and Appointment of new Trustees

Hi Kent appoints 'fit and proper persons' to serve as its Trustees and ensures its Board is balanced with a wide range of skills. As far as is possible Hi Kent aims to have diversity in its Trustees in terms of breadth of skills, age, gender, race and background, as well as personal experience or understanding of hearing loss and the needs of our client group.

Induction of Trustees

Potential new Trustees are provided with briefing material by the Chairman and the Chief Operating Officer then invited to attend one or more Trustees' Meetings as observers before a decision is taken to appoint them as Trustee. They also receive copies of recent accounts, annual reviews, Memorandum and Articles of Association.

Employee Remuneration

The remuneration of key employees is set by the Trustees.

Acknowledgements

We are indebted to our many volunteers who provide NHS hearing aid maintenance service in their local communities and those who help to run our network of Social Groups. The monetary value of the contribution these volunteers make is more than £80,000 per year, we could not do the work without them. We again appreciate the support of staff in Local Authorities and NHS bodies which enables us to develop service provision for our mutual clients. We are also grateful for the help and support of Kent Association for the Blind over this fourth year of the contract and we look forward to working together on shaping future provision of this work. Hi Kent gratefully acknowledges the generous donations of those funding bodies which have awarded grants this year. The support of the many local organisations who help us provide our services and raise funds via fundraising events is very much appreciated. We also give grateful thanks to the numerous individuals who contribute regularly to our work on behalf of Kent's 537,000 plus people with a hearing loss.

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REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

Future Plans

Our ongoing aim is to help more of Kent's 537,000 d/Deaf and hard of hearing people year on year.

The Community Wellbeing Contract has continued into year 5 which is the final year. We will work with Kent Association for the Blind to support their future contract negotiations with Kent County Council.

We are very grateful for the National Lottery Community Fund grant for our Social Groups project. It means we have been able to make plans for the next few years and build on the success we have started. The groups get people together to make new friends and receive the support to help them to live well with hearing loss. The National Lottery Community Fund also provided a one year grant towards our Lipreading courses for the academic year 2024-2025 which again was gratefully received.

Our Ear Care service is now well established with appointments now available from our centres in Maidstone and Canterbury as well as home visits. The income from this service is growing which is thanks to the Hi Kent team for working so hard to make it a success.

For the Year Ending 31 March 2026

The Community Wellbeing Contract is going into the final year and we hope to hear what plans there are for the future very soon. We are participating with Kent County Council in their work to prepare an Adult Social Care Prevention Framework which encompasses our work. We continue to offer a good quality service helping around 8,000 people and providing assessment of needs, where appropriate, resulting in advice or equipment free of charge to help them to live safely and independently.

We have a fully costed budget for 2025-2026 which provides for a small, manageable deficit. We hope that we can reduce the amount of this deficit to a break-even result, if possible. We are scaling up efforts to boost activities that bring in funds as well as continuing to make savings on general costs. We track progress of grant funding and fundraising with internal funding meetings monthly.

Our British Sign Language courses continue to be offered in partnership with Kent Adult Education which enables us to offer concessions to people on benefits or low income. We have another new BSL tutor for the 2025-2026 academic year and are running courses in Dover, Canterbury and Maidstone as well as online. We will continue to offer 2 hour BSL Taster sessions which are proving very successful and feeding people into our courses.

Tinnitus Support Groups continue to be offered as face to face in various locations and online. These provide a place where people can meet others with the condition to share coping strategies and hear the latest advice. We will be attending Tinnitus UK's first face to face conference since Covid in September 2025 and hope to pick up lots of information on the latest research.

Our Lipreading Courses are all online and fully subscribed for the next academic year 2025-2026 with a waiting list. We were very fortunate to receive a National Lottery Community Fund grant for the academic year 2024-2025 which enabled us to continue to offer this course free of charge.

We are keeping up the momentum with our social media posts and sending out email bulletins regularly too. We will continue to use free advertising available in local magazines and display posters and flyers where we can. We also will continue to take every opportunity available to us to speak to groups about what we do to spread the word.

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REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

As always we will be doing our best to generate income from our fundraising activities to help fund our services.

Fundraising Activities

Our Fundraising activities were affected by the loss of our Fundraising Officer in October 2024 but we have done what we can with limited resources. New initiatives for 2025-2026 are an Afternoon Tea with John Sandon from The Antiques Roadshow in September 2025 and use of our new Ebay account to sell donated items. We are actively looking for a new Fundraising Officer to keep up the momentum of our fundraising activities. Income from donations and fundraising was £53,585 for 2025 (£61,348 for 2024) so down by £7,763 on 2024 levels. The Kent Charities Group Christmas Draw made £2,134 for 2024-2025 (£3,447:2023-2024) which was less than 2023-2024 but still a very helpful amount. The Hi Kent lottery raised £1,230 and we hope to increase this amount in 2025-2026. We maintain our policy of not using any professional fundraisers or commercial participators. The charity is fully compliant with the GDPR regulations and does not make any direct approaches to vulnerable people or members of the public using intrusive or unreasonable methods. The charity has received no complaints about its fundraising activities. Hi Kent is registered with the Fundraising Regulator.

Hi Kent continues to rely heavily on its team of 88 volunteers, the majority of whom are deployed on running our hearing aid support clinics, after receiving necessary training. A few volunteers also help run our Social Groups and help out at occasional fundraising events. All are required to undergo a DBS check before acting on our behalf.

Trustees during the year

The trustees of the charity who served during the year were as follows:

Clive Reddihough
Caroline Highwood
Patrick Todd
Mary Shaw
James Ransom (resigned 12th November 2024)
Julia Cox - appointed 12th November 2024
Raymond Cuffley – appointed 12th November 2024

Investment Powers

Day-to-day funds management decisions in the current account rested with the Chief Operating Officer, pursuant to policies approved by the trustees and members of the Management Committee. Long-term investment decisions are subject to Board review. There are no restrictions in the Memorandum and Articles of Association on the type of investments permitted.

Auditors

Henry Reeves & Co Limited (previously Charcroft Baker LLP) were re-appointed as auditors at the 2024 Annual General Meeting. We have elected to have an Independent Examination instead of an audit for 2025 as we are not required by The Charities Commission or Companies House to have a full audit. A resolution proposing we tender for this work in 2026 will be put to the 2025 Annual General Meeting.

Statement of Trustees' Responsibilities

The Trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom

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REPORT OF THE TRUSTEES (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

Generally Accepted Accounting Practice).

Statement of Trustees' Responsibilities - continued

Company law requires the trustees, to prepare financial statements for each financial year which 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 the year. 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 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;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The trustees are responsible for keeping proper accounting records that 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.

Disclosure For Information To Independent Examiner

Each of the persons who are trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustees are aware, there is no relevant information of which the charitable company's Independent Examiner is unaware; and
- that Trustees have taken all the steps that they ought to have taken as a Trustee in order to be aware of any relevant information and to establish that the charitable company's Independent Examiner is aware of that information.

This report was approved by the Trustees, on 17 November 2025 and signed on their behalf by:

C E Highwood

Treasurer

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HI KENT

FOR THE YEAR ENDED 31 MARCH 2025

Independent examiner's report

We have examined the financial statements of the charity for the financial year ended 31 March 2025, which comprise the Statement of Financial Activities (incorporating an Income and Expenditure Account), the Balance Sheet and the related notes.

This report is made solely to the charity's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our work has been undertaken so that we might compile the financial statements that we have been engaged to compile, report to the Board of Directors that we have done so, and state those matters that we have agreed to state to them in this 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 charity and the charity's members, as a body, for our work, or for this report.

Respective responsibilities of directors and examiner

The charity's trustees (who are also the directors of the company for the purposes of company law) are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006. The charity's directors consider that an audit is not required for this financial year under Chapter 3 of Part 16 of the Companies Act 2006 and that an independent examination is required.

It is our responsibility to:

- examine the financial statements under section 145 of the Act;
- follow the procedures laid down by the general Directions given by the Charity Commission under section 145(5) of the Charities Act 2011; and
- state whether particular matters have come to our attention.

Basis of independent examiner's report

Our examination was carried out in accordance with the general Directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from the directors concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the accounts present a 'true and fair' view and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with our examination, no matter has come to our attention which gives us cause to believe that in, any material respect:

- accounting records were not kept in accordance with section 386 of the Companies Act 2006
- the financial statements do not accord with those accounting records
- the financial statements do not comply with the accounting requirements of the Charities Act

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF HI KENT

FOR THE YEAR ENDED 31 MARCH 2025

- the financial statements have not been prepared in accordance with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102)
- there is further information needed for a proper understanding of the accounts to be reached.

We 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 financial statements to be reached.

Andrew Drinkwater FCCA
HENRY REEVES AND CO
Chartered Certified Accountants and Registered Auditors
5 West Court
Enterprise Road
Maidstone
Kent
ME15 6JD
GB
Date: 17 November 2025

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted Funds £	Restricted Funds £	2025 Total Funds £	2024 Total Funds £
INCOMING RESOURCES					
Incoming resources from generated funds:					
<i>Voluntary income:</i>					
Membership subscriptions	2	90	-	90	90
Donations & fund raising	2,3	53,585	-	53,585	61,348
Legacies	2	-	-	-	-
<i>Investments:</i>					
Bank interest received	4	1,273	-	1,273	1,175
Bank investment bond movement	4	(49)	-	(49)	-
Incoming resources from charitable activities:					
Grants	2	23,828	167,009	190,837	168,978
Contract income	2	233,520	-	233,520	255,000
Sales & installation of aids	3	37,494	-	37,494	22,159
Deaf awareness & Sign					
Language courses	3	42,218	-	42,218	48,582
Ear Care Services	3	15,314	-	15,314	5,720
TOTAL INCOMING RESOURCES		407,273	167,009	574,282	563,052
RESOURCES EXPENDED					
Costs of generating funds:					
Costs of generating voluntary income		7,279	-	7,279	8,455
Charitable activities		402,689	167,206	569,895	565,553
Governance costs		4,048	-	4,048	6,044
TOTAL RESOURCES EXPENDED		414,016	167,206	581,222	580,052
NET MOVEMENT IN FUNDS		(6,743)	(197)	(6,940)	(17,000)
RECONCILIATION OF FUNDS					
Total funds brought forward		158,691	21,764	180,455	197,455
Total funds carried forward		151,948	21,567	173,515	180,455

The Statement of Financial Activities incorporates the Income and Expenditure Account. The results for the year derive from continuing activities and there are no gains and losses other than those shown above.

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BALANCE SHEET
FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	£	2025 £	£	2024 £
FIXED ASSETS					
Tangible Assets	9		18,614		20,799
CURRENT ASSETS					
Stock		14,258		13,161	
Debtors	10	25,504		33,896	
Prepayments & accrued income	10	19,615		19,296	
Cash at Bank & in Hand		<u>138,764</u>		<u>149,021</u>	
		198,141		215,374	
CREDITORS					
Creditors	11	(26,142)		(21,710)	
Accruals and deferred income	11	<u>(17,098)</u>		<u>(34,008)</u>	
NET CURRENT ASSETS			154,901		159,656
NET ASSETS			<u>173,515</u>		<u>180,455</u>
INCOME FUNDS					
Restricted funds	16		21,567		21,764
Unrestricted funds	16		<u>151,948</u>		<u>158,691</u>
				<u>173,515</u>	
		<u>180,455</u>			

The Trustees have elected for the financial statements to be Independently Examined in accordance with section 145(1) of the Charities Act 2011.

The company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 31 March 2025.

The trustees have not required the company to obtain an audit of its financial statements for the year ended 31 March 2025 in accordance with Section 476 of the Companies Act 2006.

The trustees acknowledge their responsibilities for:

- ensuring that the company keeps accounting records which comply with Sections 386 and 387 of the Companies Act 2006 and
- preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of each financial year and of its profit or loss for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

Approved by the trustees on 17 November 2025 and signed on its behalf by:

C E Highwood
Treasurer

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STATEMENT OF CASHFLOWS
FOR THE YEAR ENDED 31 MARCH 2025

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Statement of Cash flows:

	2025 £	2024 £
Cash flows from operating activities:	(8,765)	(21,144)
Net cash provided by (used in) operating activities:		
Dividends, interest and rents from investments	1,224	1,175
Proceeds from the sale of property, plant and equipment	-	-
Purchase of property, plant and equipment	(2,712)	(2,166)
Proceeds from sale of investments	-	-
Purchase of investments	-	-
Net cash provided by (used in) investing activities	(1,488)	(991)
Cash flows from financing activities:		
Repayments of borrowing	-	-
Cash inflows from new borrowing	-	-
Receipt of endowment	-	-
Net cash provided (used in) financing activities	-	-
Change in cash and cash equivalents in the reporting period	(10,253)	(22,135)
Cash and cash equivalents at the beginning of the reporting period	149,021	171,156
Change in cash and cash equivalents due to exchange rate movements	-	-
Cash and cash equivalents at the end of the reporting period	138,768	149,021

Reconciliation of net income / (expenditure) to net cash flow from operating activities:

	2025 £	2024 £
Net income / (expenditure) for the reporting period (as per SOFA)	(6,940)	(17,000)
Adjustment for:		
Depreciation charges	4,898	5,526
Dividends, interest and rents from investments	(1,224)	(1,175)
Loss / (Profit) on the sale of fixed assets	-	-
(Increase) / decrease in stocks	(1,096)	506
(Increase) / decrease in debtors	8,074	(4,910)
Increase / (decrease) in creditors	(12,477)	(4,091)
Net cash provided by (used in) operating activities	(8,765)	(21,144)

Analysis of changes in Net Debt

	at 01/04/24	Cash Flow	at 31/03/25
Net Cash			
Cash at bank and in hand	149,021	(10,253)	138,768
	149,021	(10,253)	138,768

ACCOUNTING POLICIES STATEMENT

FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES

a) Statutory Information

Hi Kent is a private company, limited by guarantee, registered in England and liability of each member in the event of a winding up is £1.

The company's registered number and registered office address can be found on the company information page.

b) Basis of Preparation

The financial statements of the charitable company have been prepared under the historical cost convention, in accordance with the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102 section 1A), the Charities SORP (FRS 102) 'Accounting and Reporting By Charities: Statement of Recommended Practice applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) and the Companies Act 2006.

There were no material departures from those standards.

Hi Kent meet the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical costs or transaction value unless otherwise stated in the relevant accounting policy.

The company's functional and presentation currency is GBP.

c) Fund Accounting

Restricted funds are funds subject to specific purposes which may only be expended in accordance with the conditions imposed by the trustees.

Unrestricted funds are funds which are expended at the discretion of the trustees in furtherance of the objectives of the charitable company.

d) Going concern

At the time of approving the financial statements the trustees are confident that the charitable company has adequate resources and has taken appropriate measures to continue in operational existence for the foreseeable future. The trustees therefore deem it appropriate to prepare the financial statements on a going concern basis.

e) Recognition of Income

Income is recognised at fair value, derived from ordinary activities and net of sales taxes and any trade discounts. Income is included in the Statement of Financial Activities when the charitable company becomes entitled to the resource, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

ACCOUNTING POLICIES STATEMENT (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

Income is recognised in respect of the following sources:

i) **Grants**

Income from government and other grants are recognised using the performance model.

Grants are recognised when the charity has entitlement to the funds and when any performance conditions attached to the grants have been met. Grants received before the revenue recognition criteria are satisfied are recognised as a liability.

ii) **Sales and courses**

Income from the sale of equipment is recognised in the Statement of Financial Activities when the charity has transferred the significant risks and rewards of ownership to the customer. This is usually at the point the customer receives the goods.

Income from the installation of equipment and the delivery of courses represents amounts invoiced in respect of the rendering of services. This is recognised with reference to stage of completion and is recognised in the period in which the service is performed.

iii) **Donations and fund raising**

Income from donations and fund-raising activities is recognised when the funds are received, in line with the general income recognition criteria.

iv) **Investment income**

Income from investments is recognised when receivable.

v) **Legacies**

Income from legacies are recognised when the charity becomes entitled to the income. This is taken as the earlier of the date on which either: the charity is made aware that probate has been granted, the estate has been finalised and notification has been made by the executor to the charity that a distribution will be made, or when a distribution is received from the estate.

vi) **Contract income**

Contract income is recognised when the charity becomes entitled to the income and any performance conditions have been met, it is probable that the income will be received and the amount can be measured reliably.

f) Tangible Fixed Assets and Depreciation

Tangible fixed assets are stated at cost less accumulated depreciation and impairment. Depreciation is provided to write down the cost of each asset to its estimated residual value over its expected useful life. It is calculated at the following annual rates:

Computers	- 20% of net book value
Equipment	- 20% of net book value
Fixtures and fittings	- 20% of net book value
Motor vehicles	- 25% of net book value

ACCOUNTING POLICIES STATEMENT (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

g) Stocks

Stocks are valued at the lower of cost and net realisable value. Cost is calculated on a first in first out basis and includes all costs incurred in bringing the stock to its present location and condition. Net realisable value is based on the estimated selling prices from which are deducted further costs to completion and disposal.

h) Operating Leases

Rentals payable under operating leases are charged against income on a straight-line basis over the term of the lease.

i) Pensions

The company operates a defined contribution pension scheme. Contributions payable for the year are charged to the Statement of Financial Activities. For more details see note 14.

j) Liabilities and Other Resources Expended

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 a transfer of economic benefits will be required in settlement and the amount of obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to that category.

Support costs are allocated to the Charitable activities which they support. Where support costs cannot be directly attributed to particular headings they have been allocated on a proportionate basis in line with income. Governance costs are not allocated to Charitable activities as they represent costs in respect of governing the charity as a whole and do not directly relate to a specific activity.

k) Creditors

Short term trade creditors are measured at the transaction price. Other financial liabilities, including bank loans, are measured initially at fair value, net of transaction costs, and are measured subsequently at amortised cost using the effective interest method.

l) Financial instruments

Basic financial assets and liabilities include trade and other receivables, trade and other payables and cash and bank balances. These are initially recognised at transaction price unless the arrangement constitutes a financing transaction (loan over a period of time) where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Such assets and liabilities are subsequently carried at amortised cost using the effective interest method.

m) Cash at Bank & In Hand

Cash held in income funds are classified as Cash at Bank and in Hand due to being highly liquid accounts.

FOR THE YEAR ENDED 31 MARCH 2025

2. INCOME FROM DONATIONS, LEGACIES AND CONTRACTS

	Unrestricted Funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Donations	32,498	-	32,498	38,441
Subscriptions	90	-	90	90
Legacies	-	-	-	-
Government grants - Covid support	-	-	-	-
Contract income	233,520	-	233,520	255,000
Grants	23,828	167,009	190,837	168,978
Total donations, legacies and contracts	289,936	167,009	456,945	462,509
Total 2024	319,581	142,928	462,509	

3. FUNDRAISING INCOME

	Unrestricted Funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Fundraising	21,087	-	21,087	22,907
Sales & installation of aids	37,494	-	37,494	22,159
Deaf awareness & Sign				
Language courses	42,218	-	42,218	48,582
Ear care services	15,314	-	15,314	5,720
Total Fundraising Income	116,113	-	116,113	99,368
Total 2024	99,368	-	99,368	

4. INVESTMENT INCOME

	Unrestricted Funds 2025 £	Restricted funds 2025 £	Total funds 2025 £	Total funds 2024 £
Bank Interest received	1,273	-	1,273	1,175
Bank investment bond movement	(49)	-	(49)	-
Total Investment Income	1,224	-	1,224	1,175
Total 2024	1,175	-	1,175	

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(A Company Limited by Guarantee)

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

5. ANALYSIS OF EXPENDITURE ON CHARITABLE ACTIVITIES

	Unrestricted Funds 2025	Restricted funds 2025	Total funds 2025	Total funds 2024
Lip reading support/Social Groups/Tinnitus	5,048	54,791	59,839	49,117
Sign language/Ear care/DAT/Exhibitions	53,967	-	53,967	47,443
VVS clinics	5,804	85,792	91,596	89,373
Sale of equipment	338,938	25,555	364,493	379,620
Costs of generating voluntary income	7,279	-	7,279	8,455
Governance	4,048	-	4,048	6,044
Total	415,084	166,138	581,222	580,052
Total for 2024	452,454	127,598	580,052	

6. TOTAL RESOURCES EXPENDED

	Lip Reading etc. £	Sign Language etc. £	VVS Clinics £	Sale of Equipment £	Governance £	2025 Total £	2024 Total £
Direct Costs							
Supplies & Installation							
Of aids	-	-	-	31,422	-	31,422	18,304
Training costs	13,743	31,685	-	-	-	45,428	45,782
Staff costs	1,580	12,983	-	123,186	-	137,749	138,910
Office costs	-	-	13,738	7,279	-	21,017	18,657
Total Direct Costs	15,323	44,668	13,738	161,887	-	235,616	221,653
Total Direct Costs 2024	13,124	39,937	10,202	158,390	-	221,653	
Support Costs							
Staff cost	34,621	-	64,865	149,253	1,000	249,739	254,266
Office costs	3,606	3,389	4,735	22,097	-	33,827	38,292
Premises costs	4,533	4,260	5,952	27,774	-	42,519	44,767
Deprecation of fixed assets	522	491	685	3,200	-	4,898	5,526
Bank charges	237	223	312	1,455	-	2,227	2,103
Travel cost	997	936	1,309	6,106	-	9,348	8,401
Statutory audit cost	-	-	-	-	3,048	3,048	5,044
Fixed Asset Disposals	-	-	-	-	-	-	-
Total Support Costs	44,516	9,299	77,858	209,885	4,048	345,606	358,399
Total Support Costs 2024	35,993	7,506	79,171	229,685	6,044	358,399	

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

7. STAFF COSTS AND NUMBERS

Staff costs were as follows:

	2025	2024
	£	£
Salaries and wages	351,805	356,961
Social security costs	25,253	25,770
Pension costs	8,455	8,669
Healthcare and reduced insurance	1,975	1,776
Total	<u>387,488</u>	<u>393,176</u>

Staff costs include a provision of £4,031 (2024: £9,669) to reflect the impact of unused staff holiday entitlement at the year end. This is an accounting entry and will be released to the income and expenditure account as the holiday entitlement is utilised going forward.

No employee received emoluments of more than £50,000 (2024: none more than £50,000).

No trustee received any remuneration during the year (2024: nil).

No trustee was reimbursed during the year for expenses incurred on behalf of the company (2024: nil).

The charity operates a Group Pension Savings Plan for employees. Further information is provided in note 14.

The average number of employees during the year was as follows:

	2025	2024
	Number	Number
Chief Executive	1	1
Project support	12	13
Administration and management	3	4
Total	<u>16</u>	<u>18</u>

The charity significantly benefits from the work of 88 (2024: 85) full and part-time volunteers, who are in addition to the average numbers shown above.

8. TAXATION

No liability to United Kingdom corporation tax arose in the year, on the basis that the charity is exempt from tax on income and gains.

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NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

9. TANGIBLE FIXED ASSETS

	Computer Equipment £	Other Equipment £	Fixtures & Fittings £	Motor Vehicles £	Total £
COST					
At 1 April 2024	26,766	13,809	20,419	37,006	98,000
Additions	2,782	-	-	-	2,782
Disposals	-	(3,911)	(1,200)	-	(5,111)
At 31 March 2025	29,548	9,898	19,219	37,006	95,671
DEPRECIATION					
At 1 April 2024	12,847	11,290	19,969	33,095	77,201
Charge for the year	3,340	494	87	977	4,898
Disposals	-	(3,859)	(1,183)	-	(5,042)
At 31 March 2025	16,187	7,925	18,873	34,072	77,057
NET BOOK VALUE					
At 31 March 2025	13,361	1,973	346	2,934	18,614
At 31 March 2024	13,919	2,519	450	3,911	20,799

10. DEBTORS

	2025 £	2024 £
Trade debtors	25,503	33,896
Other debtors	-	-
Prepayments and accrued income	19,615	19,296
	45,118	53,192

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

11. CREDITORS

	2025	2024
	£	£
Trade creditors	14,218	8,459
Other taxes and social security	11,700	12,573
Accruals and deferred income	17,099	34,008
Other creditors	224	678
	<u>43,241</u>	<u>55,718</u>

Deferred income

	2025	2024
	£	£
At 1 st April	11,309	9,616
Additions during the year	33,357	46,791
Released to income	(40,234)	(45,098)
At 31 st March	<u>4,432</u>	<u>11,309</u>

Deferred income of £4,432 relates to income from sign language interpreting at the year end.

12. FINANCIAL COMMITMENTS

At 31 March 2025, the company had annual commitments under operating leases as set out below:

	2025		2024	
	Land and Buildings	Other	Land and Buildings	Other
	£	£	£	£
Operating leases which expire:				
Within one year	31,500	-	31,500	-
Between two and five years	49,625	-	69,125	-
In over five years	9,000	-	21,000	-
	<u>90,125</u>	<u>-</u>	<u>121,625</u>	<u>-</u>

The company's total future financial commitments under operating leases are £90,125 (2024 - £121,625).

NOTES TO THE FINANCIAL STATEMENTS (Continued)
FOR THE YEAR ENDED 31 MARCH 2025

13. CAPITAL COMMITMENTS

The company had no capital commitments at the 31 March 2025.

14. PENSION COMMITMENTS

The company operates a Group Pension Savings Plan. The pension cost charge represents contributions payable by the company and amounted to £8,455 (2024: £8,669). There were contributions of £273 (2024: £273) payable at the end of the year.

15. RELATED PARTIES

There have been no related party transactions in the year ended 31 March 2025.

NOTES TO THE FINANCIAL STATEMENTS (Continued)

FOR THE YEAR ENDED 31 MARCH 2025

16. STATEMENT OF FUNDS

Statement of funds – current year

	Balance 1.04.2024 £	Movement in Funds Incoming Resources Expenditure £ £		Balance 31.03.2025 £
Unrestricted funds				
Unrestricted funds	158,691	407,273	(414,016)	151,948
	158,691	407,273	(414,016)	151,948
Restricted funds				
Volunteer Visiting Scheme (East Kent)	2,726	41,136	(43,862)	-
Volunteer Visiting Scheme (North Kent – formerly West Kent)	-	19,728	(19,728)	-
Volunteer Visiting Scheme (West Kent – Formerly Mid Kent)	2,679	19,523	(22,202)	-
Lip Reading – Fundraising Income	5,319	31,453	(26,366)	10,406
Tinnitus Groups	-	5	(5)	-
Provincial Lodge – Van donation	646	-	(155)	491
Technology Support Grants	-	25,400	(25,400)	-
Social Groups Grants	-	4,486	(4,486)	-
Social Groups Grant – National Lottery Community Fund	10,394	25,278	(25,002)	10,670
	21,764	167,009	(167,206)	21,567
Total of funds	180,455	574,282	(582,290)	173,515

Restricted Funds Carried Forward

Volunteer Visiting Scheme East Kent and West Kent

The restricted funds have been designated to cover the costs of the Volunteer Visiting Scheme in the 3 areas of Kent helping people with maintenance of their NHS hearing aids.

Lipreading

The restricted funds have been designated to cover the costs of the Lipreading Courses in the following year.

Social Groups Grant – National Lottery Community Fund

The restricted funds have been designated to cover the costs of Hi Kent's 'Social Groups Project for People Living with Hearing Loss' for which National Lottery funding has been awarded.

NOTES TO THE FINANCIAL STATEMENTS (Continued)**FOR THE YEAR ENDED 31 MARCH 2025****Provincial Lodge – Van donation**

These funds have been designated to cover the depreciation costs of the van purchased with the funding.

Statement of funds – prior year

	Balance 1.04.2023 £	Movement in Funds		Balance 31.03.2024 £
		Incoming Resources £	Expenditure £	
Unrestricted funds				
Unrestricted funds	191,021	420,124	(452,454)	158,691
	<u>191,021</u>	<u>420,124</u>	<u>(452,454)</u>	<u>158,691</u>
Restricted funds				
Volunteer Visiting Scheme (East Kent)	1,480	36,551	(35,305)	2,726
Volunteer Visiting Scheme (North Kent – formerly West Kent)	-	8,670	(8,670)	-
Volunteer Visiting Scheme (West Kent – Formerly Mid Kent)	4,101	29,251	(30,672)	2,680
Lip Reading – Fundraising Income	-	27,191	(21,873)	5,318
Tinnitus Groups	-	5,507	(5,507)	-
Provincial Lodge – Van donation	853	-	(207)	646
Technology Support Grants	-	5,908	(5,908)	
Social Groups Grants	-	17,377	(17,377)	-
Social Groups Grant – National Lottery Community Fund	-	12,473	(2,079)	10,394
	<u>6,434</u>	<u>142,928</u>	<u>(127,598)</u>	<u>21,764</u>
Total of funds	197,455	563,052	(580,052)	180,455

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Analysis of net assets between funds – current year

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total funds 2025 £
Tangible fixed assets	18,614	-	18,614
Current assets	176,574	21,567	198,141
Creditors due within one year	(43,240)	-	(43,240)
	151,948	21,567	173,515

Analysis of net assets between funds – prior year

	Unrestricted	Restricted funds 2024 £	Total funds 2024 £	funds 2024 £
Tangible fixed assets		20,799	-	20,799
Current assets		193,610	21,764	215,374
Creditors due within one year		(55,718)	-	(55,718)
		158,691	21,764	180,455

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THIS PAGE DOES NOT FORM PART OF THE STATUTORY ACCOUNTS

GRANTS

	Unrestricted	Restricted	2025	2024
	Funds	Funds	Total	Total
	£	£	£	£
Ann Peirson Trust	-	1,500	1,500	-
Arnold Clark	-	200	200	-
Ash Cum Ridley Parish Council	-	450	450	440
Awards for All	-	19,941	19,941	-
Beerling Foundation	-	-	-	500
Boshier Hinton Foundation	-	1,200	1,200	-
Childwick Trust	-	5,000	5,000	-
Civil Service Insurance Society	-	800	800	1,200
Cobtree Charity Trust	2,500	2,450	4,950	4,913
Cole Trust	-	-	-	1,500
Colyer Fergusson	-	-	-	10,000
Culverstone Valley Lodge	-	500	500	-
Darent Valley Lions Club	-	-	-	250
Dartford Lions Club	-	2,500	2,500	2,000
Dr Saul Lanyado	-	-	-	300
Duke of Kent Lodge	-	-	-	100
East Peckham Town Council	-	480	480	-
Edenbridge Town Council	-	400	400	400
Faversham Lipreading Support Group	-	-	-	500
Faversham Town Council	-	2,337	2,337	-
Fitton Trust	-	300	300	-
Grain Over Forty Fives	-	-	-	50
Henry Smith Charity	-	-	-	10,000
Hextable Parish Council	-	330	330	-
Holmsdale Lodge	1,500	-	1,500	1,000
Hoo St Werburgh PC	-	480	480	480
Horsmonden Parish Council	-	200	200	-
H R Pratt Boorman Foundation	-	-	-	2,000
Involve Kent – Warm Space	-	-	-	1,500
Joan Ainslie Charitable Trust	5,000	-	5,000	5,000
Kent Community Foundation	-	2,000	2,000	-
Kent Community Foundation – Tech Support	-	4,000	4,000	1,333
Kent Community Foundation – Tech Support/ Tinnitus	-	-	-	1,333
Kent Community Foundation – Lipreading	-	-	-	1,333
Lawson Trust	-	-	-	5,000
Lenham Parish Council	-	480	480	-
Leysdown Parish Council	-	-	-	-
Lipreading donations	-	1,005	1,005	2,295

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THIS PAGE DOES NOT FORM PART OF THE STATUTORY ACCOUNTS

GRANTS

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Maidstone Borough Council – Tinnitus	-	-	-	1,000
Maidstone Borough Council – Lipreading	-	-	-	1,000
Maidstone Rotary Club	275	-	275	250
National Lottery Community Fund	-	25,278	25,278	12,473
NHS Kent and Medway CCG	-	60,012	60,012	60,012
NHS Kent and Medway CCG – Adult Community Engagement	2,000	-	2,000	-
Paddock Wood Town Council	-	480	480	-
Pat Newman Memorial Trust	-	1,500	1,500	1,500
Pembury Pavilion Community Coffee Shop	-	550	550	250
Phillips Foundation	-	6,000	6,000	-
Poult Wood Ladies Golf Club	4,553	-	4,553	-
Ranmore Trust	-	1,000	1,000	1,000
Robert McAlpine Foundation	-	10,000	10,000	5,000
Rotary Club of Ashford	250	-	250	-
Rotary Club of the Channel Trust Fund	-	-	-	1,000
Rotary Club of Dover	-	-	-	200
Rotary Club of Edenbridge and Westerham	-	-	-	100
Rotary Club of Gillingham	500	-	500	-
Rotary Club of Medway	-	-	-	600
Rotary Club of Sandwich	-	-	-	500
Rotary Club Tunbridge Wells	-	300	300	-
Rotary Club Westgate and Birchington	250	-	250	200
Saedingburna Lodge	-	-	-	400
Sevenoaks Town Council	-	1,000	1,000	1,000
Shanley Foundation	-	2,500	2,500	-
Sheerness Town Council	-	500	500	500
Simon Langton Lodge	-	-	-	250
Sir Jules Thorn Charitable Trust	3,000	-	3,000	2,500
Snar Gate Lodge	-	-	-	250
Social Groups Donations	-	701	701	1,043
South East Equalities Micro Fund	-	-	-	2,000
St Edmunds School	-	-	-	100
St Mary's Gillingham Green Lodge	-	-	-	250
Staplehurst Parish Council	-	440	440	-
Swanley Town Council	-	-	-	500
Tenterden Town Council	-	1,000	1,000	-
Tesco Groundwork UK	1,750	2,605	4,355	14,393
Thanet Rotary Club	250	-	250	250
Tinnitus Donations	-	5	5	-
Tonbridge Lions Club	-	125	125	480
Tonbridge and Malling Parish Council	-	2,500	2,500	-
Tonbridge and Malling Seniors Forum	-	200	200	-

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NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

THIS PAGE DOES NOT FORM PART OF THE STATUTORY ACCOUNTS

GRANTS

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
Tory Family	2,000	-	2,000	3,000
Westgate On Sea Town Council	-	480	480	-
Westerham Town Council	-	300	300	300
Whitehead Monckton Charitable Trust	-	-	-	750
Whitfield Parish Council -	-	480	480	-
Worshipful Company of Insurers	-	-	-	2,500
 Zedra Trust	 -	 2,500	 2,500	 -
<hr/>				
Totals:	<u>23,828</u>	<u>167,009</u>	<u>190,837</u>	<u>168,978</u>

CONTRACT INCOME

	Unrestricted Funds	Restricted Funds	2025 Total Funds	2024 Total Funds
	£	£	£	£
KAB – KCC Wellbeing Contract	233,520	-	233,520	255,000
<hr/>				
Totals:	<u>233,520</u>	<u>-</u>	<u>233,520</u>	<u>255,000</u>