

DDEAFLINKS - STAFFORDSHIRE

England & Wales · Charity number 1063573

Details

Other names	STAFFORDSHIRE SOCIETY FOR THE DEAF, STOKE-ON-TRENT AND STAFFORDSHIRE DEAF SOCIETY
Status	Registered
Legal form	Charitable company
Company number	03372231
Registered	1997-07-24
Register	View on the Charity Commission register

Contact

Address The Bridge Centre
Birches Head Road
Stoke-On-Trent
ST2 8DD

Phone 07791459307

Email admin@deaflinks.co.uk

Website www.deaflinksstaffordshire.com

Activities

Objects: TO PROMOTE AND ENCOURAGE THE PREVENTION AND MITIGATION OF DEAFNESS AND BETTER TREATMENT, EDUCATION, TRAINING, EMPLOYMENT AND WELFARE OF DEAF PEOPLE (WHICH EXPRESSION IN THIS MEMORANDUM INCLUDES THE FULL RANGE OF DEAF PEOPLE WHOSE HEARING IS SIGNIFICANTLY DIFFERENT FROM THAT OF THE GENERAL POPULATION) AND GENERALLY TO PROMOTE, SAFEGUARD AND PROTECT THE INTERESTS AND WELFARE OF DEAF PEOPLE

Activities: Services offered to help the Charity meet its objects of promoting better treatment, education, training, employment and welfare of deaf people and generally to promote, safeguard and protect the interests and welfare of deaf people, to include; Information Advice Communication Support Deaf Awareness Training British Sign Language training Social groups Deaf Church group

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research, Acts As An Umbrella Or Resource Body
- **What:** Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Religious Activities, Amateur Sport, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Elderly/old People, People With Disabilities

Geography

- Staffordshire
- Stoke-on-trent City

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£238,030	£233,536	-	-
2024-03-31	£178,000	£207,871	-	-
2023-03-31	£507,627	£203,897	£560,044	4
2022-03-31	£143,149	£192,244	-	-
2021-03-31	£183,755	£188,206	-	-

Trustees

Name	Role	Appointed
Stephanie Brewster	Chair	2020-10-13
Adele MacDonald		2025-06-05
Kelly Smith		2023-06-13
Mark Veale		2016-06-07
Peter Gilford		2021-09-28

DDEAFLINKS - STAFFORDSHIRE

England & Wales - Charity number 1063573

Accounts

Company registration number: 03372231

Charity registration number: 1063573

dDeaflinks-Staffordshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2025

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

dDeaflinks-Staffordshire

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dDeaflinks-Staffordshire

Reference and Administrative Details

Trustees	Mark Veale -Vice-Chair Stephanie Brewster Peter Gilford Michael Fair Kelly Smith Kerry Jones Paula Rowecliffe Adele Macdonald
Senior Management / Leadership Team	Laura Thirlwall, Manager
Charity Registration Number	1063573
Company Registration Number	03372231
Registered Office	The charity is incorporated in England. The Bridge Centre Birches Head Road Stoke on Trent ST2 8DD
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 4DD
Bankers	Lloyds Bank Fountain Square Hanley Stoke on Trent ST1 1LE

dDeaflinks-Staffordshire

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2025.

Objectives and activities

Objects and aims

dDeaflinks Staffordshire are committed to actively supporting the equal rights and opportunities of all dDeaf people in employment, training, services, information, and education. Actively opposing discrimination, we strive to break down barriers, raise awareness and improve Deaf accessibility. dDeaflinks aims to:

- Support Deaf people, their families and connections to exercise their rights in all areas of life.
- To influence social, local and national policies for inclusion of Deaf people.
- To develop and maintain services in the areas of need, identified from social, local and national policies.
- To continually raise awareness of the issues affecting Deaf people, to create an equal and inclusive society.

Objectives, strategies and activities

dDeaflinks continued to rent office, meeting and social space at The Bridge Centre, meeting the aims of the organisation from its base there, and through use of various community venues in the area.

Activities include Bingo, Hard of Hearing group, BSL tuition, deaf awareness events and other educational activities for businesses, individuals, colleges and universities etc.

Public benefit

We continued to meet our charity aims; raising Deaf Awareness, encouraging inclusion, advocating the use of BSL, influencing social, local and national policies and more. A few examples of how we did this:

- Delivering free Deaf Awareness talks in school assemblies and at business networking events.
- Offering BSL after school clubs to Primary schools.
- Delivering BSL Enrichment sessions in Secondary schools.
- Delivering Deaf Awareness training to Keele Medical students.
- Providing Student Placements for Keele University students.
- Facilitating dDeaf simulated patient sessions for Keele medical students.
- Joining and/or advised various partnership boards, councils and service providers in their attempts to be more accessible and inclusive to the dDeaf community.
- Continuing to offer support appointments, signposting and social group activities. Working with RAD to enable access to free advice and support.
- Proactively expanding our network, making more connections with other charities and local businesses, exploring partnerships and collaborative working options.
- Identifying areas of need and sourcing project funding to fill those gaps in society.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

dDeaflinks-Staffordshire

Trustees Report

Use of volunteers

Charity volunteers continue to play a considerable part in the promotion and delivery of our services and fundraising activities.

Volunteers help to run our social groups and project activities, reducing isolation, providing a welcome safe space to socialise, getting people active and offering support where needed.

Achievements and performance

Staffing

This year we recruited a Community Champion, Events and Activities coordinator - to expand our networks, grow the organisational reach through the hub model and to link in with our members and volunteers, increasing both our membership activity and charity fundraising ventures.

Training

We continued to deliver Deaf Awareness and BSL courses. Student placement programmes with Keele University continue to attract considerable interest, with us taking on additional cohorts throughout the year.

Delivering 6 BSL Introductory courses, 4 general public Deaf Awareness sessions, 7 Bespoke sessions, various free tasters/family sessions/talks & speaker events, 3 GP's hub online sessions, 6 Community Links/funded Training sessions and 5 cohorts of university student placements:

We reached/educated/upskilled over 100 university students and more than 300 working adults and volunteers.

This year we started developing bespoke training with Oxford University, for Palliative Care clinicians.

Funding

Funded opportunities this year saw us continue to offer free Deaf Awareness and BSL basics to charity staff and volunteers in Stoke-on-Trent through the Community Links funded project.

We started running a variety of accessible indoor sporting sessions through the Sign up 2 Sport project, funded by Sports England. This included boxing, climbing walls, football skills, Zumba and more.

We became community health champions at VAST and with funding to tackle Health inequalities we created BSL translated videos on some important health conditions and how to manage them. These resources are aimed at improving health literacy amongst the BSL community.

And to promote change/encourage NHS services to work towards ensuring all health information documents are accessible to the British Sign Language community that we strive to support.

We secured Transport funding, to overcome access barriers to our social groups and activities, and to reduce isolation.

Long term financial sustainability is a current priority, and therefore numerous funding opportunities are being actively pursued.

The need for paid staff to fulfil a variety of roles is under constant review by the manager and Board of Trustees.

Volunteers continue to play a considerable part in the promotion and delivery of our services. They help to run our various social groups and project activities; reducing isolation, providing a welcome safe space to socialise, getting people active and offering support where needed.

dDeaflinks-Staffordshire

Trustees Report

Financial review

Policy on reserves

We currently are holding a designated reserve of £300,000. This capital will be used to purchase a new headquarters as and when a suitable building becomes available

At the year end the free reserves of the charity were £190,946 (2024: £193,862) plus designated funds of £300,000 (2024: £300,000) and restricted funds £43,721 (2024: £Nil)

Principal funding sources

The charity has 2 main income streams:

- Communication Support Booking Service
- Training in Deaf Awareness and BSL

These services also help us to meet our charity aims.

In addition to the two main income streams the charity undertakes various fundraising activities and actively source funding streams.

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Sandra Miller - Chair (resigned 28 September 2024)
- Mark Veale -Vice-Chair
- Margaret Bailey-Barker (resigned 20 December 2024)
- Stephanie Brewster
- Peter Gilford
- Malcom Johnson (resigned 28 September 2024)
- Carmen Clarke (resigned 20 December 2024)
- Michael Fair
- Kelly Smith
- Kerry Jones
- Paula Rowecliffe (appointed 11 March 2025)
- Adele Macdonald (appointed 11 March 2025)

Senior Management / Leadership Team: Laura Thirlwall, Manager

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 16th May 1997 and registered as a charity on 24th July 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

dDeaflinks-Staffordshire

Trustees Report

Recruitment and appointment of trustees

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised either internally or through the Council for Voluntary Services.


Organisational structure

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. The board of trustees meets monthly. None of the trustees receive remuneration or other benefit from their work with the charity. All remunerations are set by the Board of Trustees and reviewed annually.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on/...../..... and signed on its behalf by:


.....
Stephanie Brewster
Trustee

dDeaflinks-Staffordshire

Independent Examiner's Report to the trustees of dDeaflinks-Staffordshire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2025.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

Date:.....17/12/2025.

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2025 £
Income and Endowments from:				
Donations and legacies	3	20,407	13,513	33,920
Charitable activities	4	194,674	-	194,674
Other trading activities	5	1,683	-	1,683
Investment income	6	6,530	-	6,530
Other income	7	1,223	-	1,223
Total income		<u>224,517</u>	<u>13,513</u>	<u>238,030</u>
Expenditure on:				
Charitable activities	8	<u>(227,433)</u>	<u>(6,103)</u>	<u>(233,536)</u>
Total expenditure		<u>(227,433)</u>	<u>(6,103)</u>	<u>(233,536)</u>
Net (expenditure)/income		<u>(2,916)</u>	<u>7,410</u>	<u>4,494</u>
Net movement in funds		(2,916)	7,410	4,494
Reconciliation of funds				
Total funds brought forward		<u>493,862</u>	<u>36,311</u>	<u>530,173</u>
Total funds carried forward	17	<u>490,946</u>	<u>43,721</u>	<u>534,667</u>

The notes on pages 10 to 22 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2025 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	10,669	26,138	36,807
Charitable activities	4	127,669	-	127,669
Other trading activities	5	3,206	-	3,206
Investment income	6	10,295	-	10,295
Other income	7	23	-	23
Total income		<u>151,862</u>	<u>26,138</u>	<u>178,000</u>
Expenditure on:				
Charitable activities	8	<u>(201,221)</u>	<u>(6,650)</u>	<u>(207,871)</u>
Total expenditure		<u>(201,221)</u>	<u>(6,650)</u>	<u>(207,871)</u>
Net (expenditure)/income		<u>(49,359)</u>	<u>19,488</u>	<u>(29,871)</u>
Net movement in funds		(49,359)	19,488	(29,871)
Reconciliation of funds				
Total funds brought forward		<u>543,221</u>	<u>16,823</u>	<u>560,044</u>
Total funds carried forward	17	<u><u>493,862</u></u>	<u><u>36,311</u></u>	<u><u>530,173</u></u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2024 is shown in note 17.

The notes on pages 10 to 22 form an integral part of these financial statements.

dDeaflinks-Staffordshire

**(Registration number: 03372231)
Balance Sheet as at 31 March 2025**


	Note	2025 £	2024 £
Fixed assets			
Tangible assets	13	4,991	8,615
Current assets			
Debtors	14	17,503	11,846
Cash at bank and in hand	15	<u>524,329</u>	<u>527,031</u>
		541,832	538,877
Creditors: Amounts falling due within one year	16	<u>(12,156)</u>	<u>(17,319)</u>
Net current assets		<u>529,676</u>	<u>521,558</u>
Net assets		<u>534,667</u>	<u>530,173</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	43,721	36,311
Unrestricted income funds			
Unrestricted funds		<u>490,946</u>	<u>493,862</u>
Total funds	17	<u>534,667</u>	<u>530,173</u>

For the financial year ending 31 March 2025 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 22 were approved by the trustees, and authorised for issue on 1.4/2.5 and signed on their behalf by:


.....
Stephanie Brewster
Trustee

The notes on pages 10 to 22 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Other income includes income received from room hire, membership fees and training fees.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and Buildings	2% Straight Line
Fixtures, Fittings and Equipment	10% Straight Line
Office and Computer Equipment	25% Straight Line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2025 £
Donations and legacies;			
Donations from individuals	4,038	-	4,038
Grants, including capital grants;			
Grants from other charities	<u>16,369</u>	<u>13,513</u>	<u>29,882</u>
	<u>20,407</u>	<u>13,513</u>	<u>33,920</u>
	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from individuals	3,553	-	3,553
Grants, including capital grants;			
Government grants	5,116	-	5,116
Grants from other charities	<u>2,000</u>	<u>26,138</u>	<u>28,138</u>
	<u>10,669</u>	<u>26,138</u>	<u>36,807</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2025 £
Communication Services	178,578	178,578
Training Income	<u>16,096</u>	<u>16,096</u>
	<u>194,674</u>	<u>194,674</u>
	Unrestricted funds General £	Total 2024 £
Communication Services	101,690	101,690
Training Income	<u>25,979</u>	<u>25,979</u>
	<u>127,669</u>	<u>127,669</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

5 Income from other trading activities

	Unrestricted funds General £	Total 2025 £
Local fundraising and street collection income	1,683	1,683
	1,683	1,683
	Unrestricted funds General £	Total 2024 £
Local fundraising and street collection income	3,206	3,206
	3,206	3,206

6 Investment income

	Unrestricted funds General £	Total 2025 £
Interest receivable and similar income; Interest receivable on bank deposits	6,530	6,530
	6,530	6,530
	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	10,295	10,295
	10,295	10,295

7 Other income

	Unrestricted funds General £	Total 2025 £
Fees and supplies	1,223	1,223
	Unrestricted funds General £	Total 2024 £
Fees and supplies	23	23
	23	23

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2025 £
Staff Costs	59,229	16,892	76,121
Training	2,001	-	2,001
Office Equipment Rental	615	-	615
Insurance	4,892	-	4,892
Telephone	3,106	-	3,106
Printing, Postage and Stationery	692	-	692
Interpreting and Signing Costs	103,476	-	103,476
Section Expenses	9,598	-	9,598
Sundry Expenses	2,724	-	2,724
Professional Fees	5,007	-	5,007
Depreciation	3,624	-	3,624
Rent	11,173	-	11,173
Subscriptions & licences	2,896	-	2,896
IT	2,772	-	2,772
	<u>211,805</u>	<u>16,892</u>	<u>228,697</u>
	Activity undertaken directly £	Activity support costs £	2024 £
Staff Costs	54,127	16,163	70,290
Training	3,852	-	3,852
Office Equipment Rental	821	-	821
Heat, light and water	(218)	-	(218)
Insurance	6,886	-	6,886
Telephone	4,115	-	4,115
Printing, Postage and Stationery	421	-	421
Interpreting and Signing Costs	82,555	-	82,555
Section Expenses	7,031	-	7,031
Sundry Expenses	8,363	-	8,363
Professional Fees	3,490	-	3,490
Depreciation	3,624	-	3,624
Rent	12,038	-	12,038
	<u>187,105</u>	<u>16,163</u>	<u>203,268</u>

£Nil (2024 - £Nil) of the above expenditure was attributable to unrestricted funds and £Nil (2024 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £4,839 (2024 - £4,603) which relate directly to charitable activities. See note 9 for further details.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2025 £
Staff costs		
Wages and salaries	3,089	3,089
Independent examiner fees		
Examination of the financial statements	1,750	1,750
	4,839	4,839
	Unrestricted funds General £	Total 2024 £
Staff costs		
Wages and salaries	2,853	2,853
Independent examiner fees		
Examination of the financial statements	1,750	1,750
	4,603	4,603

10 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

11 Staff costs

The aggregate payroll costs were as follows:

	2025 £	2024 £
Staff costs during the year were:		
Wages and salaries	77,657	71,857
Pension costs	1,553	1,286
	79,210	73,143

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

	2025 No	2024 No
Direct staff	-	4
Administration	-	1
	-	5
	-	5

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £Nil (2024 - £27,034).

12 Taxation

The charity is a registered charity and is therefore exempt from taxation.

13 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2024	16,856	63,455	80,311
At 31 March 2025	16,856	63,455	80,311
Depreciation			
At 1 April 2024	11,054	60,642	71,696
Charge for the year	960	2,664	3,624
At 31 March 2025	12,014	63,306	75,320
Net book value			
At 31 March 2025	4,842	149	4,991
At 31 March 2024	5,802	2,813	8,615
	5,802	2,813	8,615

14 Debtors

	2025 £	2024 £
Trade debtors	9,790	4,899
Prepayments	5,866	5,715
Other debtors	1,847	1,232
	17,503	11,846
	17,503	11,846

15 Cash and cash equivalents

	2025 £	2024 £
Cash at bank	524,329	527,031
	524,329	527,031
	524,329	527,031

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

17 Funds

	Balance at 1 April 2024 £	Incoming resources £	Resources expended £	Balance at 31 March 2025 £
Unrestricted funds				
<i>General</i>				
dDeaflinks General Fund	98,929	215,033	(220,246)	93,716
BSL Sign Language Courses	96,266	8,557	(3,882)	100,941
Affiliated Groups	(1,333)	927	(3,305)	(3,711)
	<u>193,862</u>	<u>224,517</u>	<u>(227,433)</u>	<u>190,946</u>
<i>Designated</i>				
Relocation Purchase	<u>300,000</u>	-	-	<u>300,000</u>
Total unrestricted funds	<u>493,862</u>	<u>224,517</u>	<u>(227,433)</u>	<u>490,946</u>
Restricted funds				
S&S Club	16,703	-	-	16,703
Toddlers Paygroup	120	-	-	120
Community Fund (Know your Neighbours)	13,938	2,673	(4,790)	11,821
Sign up to Sport	5,550	4,550	(205)	9,895
Tackling Inequalities	-	5,000	-	5,000
Community Fund (Know your Neighbours Transport)	-	1,290	(1,108)	182
Total restricted funds	<u>36,311</u>	<u>13,513</u>	<u>(6,103)</u>	<u>43,721</u>
Total funds	<u>530,173</u>	<u>238,030</u>	<u>(233,536)</u>	<u>534,667</u>
	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
dDeaflinks General Fund	155,569	137,550	(194,190)	98,929
BSL Sign Language Courses	88,456	14,005	(6,195)	96,266
Affiliated Groups	(804)	307	(836)	(1,333)
	<u>243,221</u>	<u>151,862</u>	<u>(201,221)</u>	<u>193,862</u>
<i>Designated</i>				
Relocation Purchase	<u>300,000</u>	-	-	<u>300,000</u>
Total unrestricted funds	<u>543,221</u>	<u>151,862</u>	<u>(201,221)</u>	<u>493,862</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2025

16 Creditors: amounts falling due within one year

	2025	2024
	£	£
Trade creditors	10,406	375
Accruals	1,750	1,750
Deferred income	-	15,194
	<u>12,156</u>	<u>17,319</u>
	2025	2024
	£	£
Deferred income at 1 April 2024	(15,194)	19,310
Amounts released from previous periods	<u>15,194</u>	<u>(4,116)</u>
Deferred income at year end	<u>-</u>	<u>15,194</u>

DDEAFLINKS - STAFFORDSHIRE

England & Wales - Charity number 1063573

Accounts

Company registration number: 03372231

Charity registration number: 1063573

dDeaflinks-Staffordshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2024

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

dDeaflinks-Staffordshire

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dDeaflinks-Staffordshire

Reference and Administrative Details

Trustees	Mark Veale -Vice-Chair Margaret Bailey-Barker Stephanie Brewster Peter Gilford Carmen Clarke Michael Fair Kelly Smith Kerry Jones
Senior Management / Leadership Team	Laura Thirlwall, Manager
Charity Registration Number	1063573
Company Registration Number	03372231
Registered Office	The charity is incorporated in England. The Bridge Centre Birches Head Road Stoke on Trent ST2 8DD
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 4DD
Bankers	Lloyds Bank Fountain Square Hanley Stoke on Trent ST1 1LE

dDeaflinks-Staffordshire

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2024.

Objectives and activities

Objects and aims

dDeaflinks Staffordshire are committed to actively supporting the equal rights and opportunities of all dDeaf people in employment, training, services, information, and education. Actively opposing discrimination, we strive to break down barriers, raise awareness and improve Deaf accessibility. dDeaflinks aims to:

- Support Deaf people, their families and connections to exercise their rights in all areas of life.
- To influence social, local and national policies for inclusion of Deaf people.
- To develop and maintain services in the areas of need, identified from social, local and national policies.
- To continually raise awareness of the issues affecting Deaf people, to create an equal and inclusive society.

Objectives, strategies and activities

dDeaflinks continued to rent office, meeting and social space at The Bridge Centre, meeting the aims of the organisation from its base there, and through use of various community venues in the area.

Activities include Bingo, Hard of Hearing group, BSL tuition, deaf awareness events and other educational activities for businesses, individuals, colleges and universities etc.

Public benefit

We continued to meet our charity aims; raising Deaf Awareness, encouraging inclusion, advocating the use of BSL, influencing social, local and national policies and more. A few examples of how we did this:

- Delivering free Deaf Awareness talks in school assemblies and at business networking events.
- Offering BSL after school clubs to Primary schools.
- Delivering BSL Enrichment sessions in Secondary schools.
- Delivering Deaf Awareness training to Keele Medical students.
- Providing Student Placements for Keele University students.
- Facilitating dDeaf simulated patient sessions for Keele medical students.
- Joining and/or advised various partnership boards, councils and service providers in their attempts to be more accessible and inclusive to the dDeaf community.
- Continuing to offer support appointments, signposting and social group activities. Working with RAD to enable access to free advice and support.
- Proactively expanding our network, making more connections with other charities and local businesses, exploring partnerships and collaborative working options.
- Identifying areas of need and sourcing project funding to fill those gaps in society.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

dDeaflinks-Staffordshire

Trustees Report

Use of volunteers

Charity volunteers continue to play a considerable part in the promotion and delivery of our services and fundraising activities.

Our 'Silent Choir' continues to perform at venues to both entertain and promote the services we deliver to deaf and hard of hearing people.

Bucket collections are made regularly at local supermarkets with a volunteer teaching people to sign their name in BSL, encouraging an interest in sign language.

Volunteers help to run our social groups and project activities, reducing isolation, providing a welcome safe space to socialise, getting people active and offering support where needed.

Achievements and performance

A review of all aspects of the organisation took place 09.08.2023, with an external facilitator; as a result, Trustees have been working towards

- exploring the feasibility of a hub model of service delivery
- the building requirements of the organisation
- exploring income generation possibilities
- researching the current and future needs of the dDeaf community.

We won the Totally Stoked 'inVOLve' award; "Award for an organisation that has provided a high level of support to marginalised groups, including beneficiaries or volunteers". Jan 2024

Due to a shortage of BSL tutors it has been hard to meet demand for our courses. Student placement programmes with Keele University continue to attract considerable interest.

Delivering 3 BSL Introductory courses, 2 BSL Level 1 courses, 3 Deaf Awareness sessions, 1 Bespoke Course, 1 Presentation, 3 GP hub online sessions, 4 Community Links Training and 5 BSL Taster sessions. Secondary education enrichment classes, after school clubs, free taster sessions and event talks: We reached/educated/upskilled over 400 students and around 300 working adults

Fundraising activities were increased this year, with regular in store collections – also helping to raise public Deaf Awareness and our charity profile and we secured funding from Community link (KYN) and Sign up to sport.

Financial review

Please refer to the SOFA, Balance Sheet and notes to the accounts.

Policy on reserves

We currently are holding a reserve of £300,000. This capital will be used to purchase a new headquarters as and when a suitable building becomes available

At the year end the free reserves of the charity were £185,247 (2023: £231,127) plus designated funds of £300,000 (2023: £300,000)

dDeaflinks-Staffordshire

Trustees Report

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:

- Sandra Miller - Chair (resigned 28 September 2024)
- Mark Veale -Vice-Chair
- Margaret Bailey-Barker
- Stephanie Brewster
- Peter Gilford
- Malcom Johnson (resigned 28 September 2024)
- Carmen Clarke
- Michael Fair (appointed 2 May 2023)
- Kelly Smith (appointed 13 June 2023)
- Kerry Jones (appointed 31 October 2023)

Senior Management / Leadership Team: Laura Thirlwall, Manager

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 16th May 1997 and registered as a charity on 24th July 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of trustees

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised either internally or through the Council for Voluntary Services.

Organisational structure

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. The board of trustees meets monthly. None of the trustees receive remuneration or other benefit from their work with the charity. All remunerations are set by the Board of Trustees and reviewed annually.

dDeaflinks-Staffordshire

Trustees Report

Major risks and management of those risks

Financial Sustainability

The trustees have identified that financial sustainability is the major financial risk for the charity. This risk is being managed by the actions set out in the "Review of Activities, Plans and Future Commitments" and the trustees keep those actions under review and closely monitor the results of those actions.

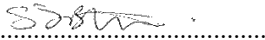
Non financial risks

Attention has been focussed on non-financial risks arising from fire, health and safety and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 20/12/24 and signed on its behalf by:



Stephanie Brewster
Trustee

dDeaflinks-Staffordshire

Independent Examiner's Report to the trustees of dDeaflinks-Staffordshire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2024.

Responsibilities and basis of report

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

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

Independent examiner's statement

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

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

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



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

20/12/24

Date:.....

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies	3	10,669	26,138	36,807
Charitable activities	4	127,669	-	127,669
Other trading activities	5	3,206	-	3,206
Investment income	6	10,295	-	10,295
Other income	7	23	-	23
Total income		151,862	26,138	178,000
Expenditure on:				
Charitable activities	8	(201,221)	(6,650)	(207,871)
Total expenditure		(201,221)	(6,650)	(207,871)
Net (expenditure)/income		(49,359)	19,488	(29,871)
Net movement in funds		(49,359)	19,488	(29,871)
Reconciliation of funds				
Total funds brought forward		543,221	16,823	560,044
Total funds carried forward	19	493,862	36,311	530,173

The notes on pages 10 to 23 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2024 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	18,260	-	18,260
Charitable activities	4	140,364	-	140,364
Investment income	6	464	-	464
Other income	7	348,405	134	348,539
Total income		507,493	134	507,627
Expenditure on:				
Charitable activities	8	(203,883)	(14)	(203,897)
Total expenditure		(203,883)	(14)	(203,897)
Net income		303,610	120	303,730
Transfers between funds		8,400	(8,400)	-
Net movement in funds		312,010	(8,280)	303,730
Reconciliation of funds				
Total funds brought forward		231,211	25,103	256,314
Total funds carried forward	19	543,221	16,823	560,044

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 19.

The notes on pages 10 to 23 form an integral part of these financial statements.

dDeaflinks-Staffordshire
(Registration number: 03372231)
Balance Sheet as at 31 March 2024

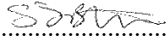
	Note	2024 £	2023 £
Fixed assets			
Tangible assets	14	8,615	12,094
Current assets			
Debtors	15	11,846	23,947
Cash at bank and in hand	16	<u>527,031</u>	<u>552,591</u>
		538,877	576,538
Creditors: Amounts falling due within one year	17	<u>(17,319)</u>	<u>(13,395)</u>
Net current assets		<u>521,558</u>	<u>563,143</u>
Total assets less current liabilities		530,173	575,237
Creditors: Amounts falling due after more than one year	18	<u>-</u>	<u>(15,193)</u>
Net assets		<u>530,173</u>	<u>560,044</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	19	36,311	16,823
Unrestricted income funds			
Unrestricted funds		<u>493,862</u>	<u>543,221</u>
Total funds	19	<u>530,173</u>	<u>560,044</u>

For the financial year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 23 were approved by the trustees, and authorised for issue on 20/12/24 and signed on their behalf by:



 Stephanie Brewster
 Trustee

The notes on pages 10 to 23 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Other income includes income received from room hire, membership fees and training fees.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and Buildings	2% Straight Line
Fixtures, Fittings and Equipment	10% Straight Line
Office and Computer Equipment	25% Straight Line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Donations and legacies;			
Donations from individuals	3,553	-	3,553
Grants, including capital grants;			
Government grants	5,116	-	5,116
Grants from other charities	2,000	26,138	28,138
	10,669	26,138	36,807
		Unrestricted funds General £	Total 2023 £
Donations and legacies;			
Donations from individuals		14,144	14,144
Grants, including capital grants;			
Government grants		4,116	4,116
		18,260	18,260

4 Income from charitable activities

	Unrestricted funds General £	Total 2024 £
Communication Services	101,690	101,690
Service Charges	25,979	25,979
	127,669	127,669
		Unrestricted funds General £
Communication Services	107,094	107,094
Service Charges	33,270	33,270
	140,364	140,364

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

5 Income from other trading activities

	Unrestricted funds General £	Total 2024 £
Local fundraising and street collection income	3,206	3,206
	3,206	3,206
		Total 2023 £
		-

6 Investment income

	Unrestricted funds General £	Total 2024 £
Interest receivable and similar income; Interest receivable on bank deposits	10,295	10,295
	10,295	10,295
		Unrestricted funds General £
Interest receivable and similar income; Interest receivable on bank deposits	464	464
	464	464

7 Other income

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Fees and supplies	23		23
			Unrestricted funds General £
Fees and supplies	2,797	134	2,931
Gains on sale of tangible fixed assets for charity's own use	345,608	-	345,608
	348,405	134	348,539

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

8 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2024 £
Staff Costs	54,127	16,163	70,290
Training	3,852	-	3,852
Office Equipment Rental	821	-	821
Heat, light and water	(218)	-	(218)
Insurance	6,886	-	6,886
Telephone	4,115	-	4,115
Printing, Postage and Stationery	421	-	421
Interpreting and Signing Costs	82,555	-	82,555
Section Expenses	7,031	-	7,031
Sundry Expenses	8,363	-	8,363
Professional Fees	3,490	-	3,490
Depreciation	3,624	-	3,624
Rent	12,038	-	12,038
	<u>187,105</u>	<u>16,163</u>	<u>203,268</u>
	Activity undertaken directly £	Activity support costs £	2023 £
Staff Costs	56,297	16,811	73,108
Office Equipment Rental	1,754	-	1,754
Heat, light and water	1,701	-	1,701
Insurance	5,009	-	5,009
Repairs and Renewals	1,032	-	1,032
Telephone	3,249	-	3,249
Printing, Postage and Stationery	988	-	988
Interpreting and Signing Costs	67,162	-	67,162
Section Expenses	2,472	-	2,472
Sundry Expenses	23,840	-	23,840
Professional Fees	15,105	-	15,105
Depreciation	3,760	-	3,760
	<u>182,369</u>	<u>16,811</u>	<u>199,180</u>

£201,221 (2023 - £203,883) of the above expenditure was attributable to unrestricted funds and £6,650 (2023 - £14) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £4,603 (2023 - £4,717) which relate directly to charitable activities. See note 9 for further details.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

9 Analysis of governance and support costs

Governance costs

	Unrestricted funds General £	Total 2024 £
Staff costs		
Wages and salaries	2,853	2,853
Independent examiner fees		
Examination of the financial statements	<u>1,750</u>	<u>1,750</u>
	<u>4,603</u>	<u>4,603</u>
	Unrestricted funds General £	Total 2023 £
Staff costs		
Wages and salaries	2,967	2,967
Independent examiner fees		
Examination of the financial statements	<u>1,750</u>	<u>1,750</u>
	<u>4,717</u>	<u>4,717</u>

10 Government grants

£5,116 (2023 :£4,116) was received by Stoke on Trent City Council

The amount of grants recognised in the financial statements was £5,116 (2023 - £4,116).
There were no unfulfilled conditions at the year end.

11 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

12 Staff costs

The aggregate payroll costs were as follows:

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	71,857	75,026
Pension costs	<u>1,286</u>	<u>1,049</u>
	<u>73,143</u>	<u>76,075</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Direct staff	4	5
Administration	<u>1</u>	<u>1</u>
	<u>5</u>	<u>6</u>

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £27,034 (2023 - £26,852).

13 Taxation

The charity is a registered charity and is therefore exempt from taxation.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

14 Tangible fixed assets

	Furniture and equipment £	Computer equipment £	Total £
Cost			
At 1 April 2023	16,711	63,455	80,166
Additions	145	-	145
At 31 March 2024	16,856	63,455	80,311
Depreciation			
At 1 April 2023	10,094	57,978	68,072
Charge for the year	960	2,664	3,624
At 31 March 2024	11,054	60,642	71,696
Net book value			
At 31 March 2024	5,802	2,813	8,615
At 31 March 2023	6,617	5,477	12,094

15 Debtors

	2024 £	2023 £
Trade debtors	4,899	20,480
Prepayments	5,715	3,467
Other debtors	1,232	-
	11,846	23,947

16 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	527,031	552,591

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

17 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	375	6,539
Other creditors	-	789
Accruals	1,750	1,950
Deferred income	15,194	4,117
	<u>17,319</u>	<u>13,395</u>

18 Creditors: amounts falling due after one year

	2024 £	2023 £
Deferred income	-	15,193
	<u>2024</u> £	<u>2023</u> £
Deferred income at 1 April 2023	19,310	23,427
Amounts released from previous periods	(4,117)	(4,117)
Deferred income at year end	<u>15,193</u>	<u>19,310</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

19 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Balance at 31 March 2024 £
Unrestricted funds				
<i>General</i>				
dDeaflinks General Fund	155,569	137,550	(194,190)	98,929
BSL Sign Language Courses	88,456	14,005	(6,195)	96,266
Affiliated Groups	(804)	307	(836)	(1,333)
	<u>243,221</u>	<u>151,862</u>	<u>(201,221)</u>	<u>193,862</u>
<i>Designated</i>				
Relocation Purchase	<u>300,000</u>	<u>-</u>	<u>-</u>	<u>300,000</u>
Total unrestricted funds	<u>543,221</u>	<u>151,862</u>	<u>(201,221)</u>	<u>493,862</u>
Restricted funds				
S&S Club	16,703	-	-	16,703
Toddlers Paygroup	120	-	-	120
Community Fund (Know your Neighbours)	-	16,038	(2,100)	13,938
Sign up to Sport	-	10,100	(4,550)	5,550
Total restricted funds	<u>16,823</u>	<u>26,138</u>	<u>(6,650)</u>	<u>36,311</u>
Total funds	<u>560,044</u>	<u>178,000</u>	<u>(207,871)</u>	<u>530,173</u>

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
dDeaflinks General Fund	161,032	473,185	(187,243)	(291,405)	155,569
BSL Sign Language Courses	70,179	33,270	(14,798)	(195)	88,456
Affiliated Groups	-	1,038	(1,842)	-	(804)
	<u>231,211</u>	<u>507,493</u>	<u>(203,883)</u>	<u>(291,600)</u>	<u>243,221</u>
<i>Designated</i>					
Relocation Purchase	<u>-</u>	<u>-</u>	<u>-</u>	<u>300,000</u>	<u>300,000</u>
Total unrestricted funds	<u>231,211</u>	<u>507,493</u>	<u>(203,883)</u>	<u>8,400</u>	<u>543,221</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Restricted					
Property Revaluation Fund	8,400	-	-	(8,400)	-
S&S Club	16,703	-	-	-	16,703
Toddlers Paygroup	-	134	(14)	-	120
Total restricted funds	<u>25,103</u>	<u>134</u>	<u>(14)</u>	<u>(8,400)</u>	<u>16,823</u>
Total funds	<u>256,314</u>	<u>507,627</u>	<u>(203,897)</u>	<u>-</u>	<u>560,044</u>

The specific purposes for which the funds are to be applied are as follows:

Revaluation Reserve

The land and buildings was revalued and the revalued amount is being written off over 20 years.

S&S Fund

These are a collection of accounts which are from various social groups run by volunteers of the charity, so the funds are accounted for each year under the umbrella of dDeaflinks Staffordshire.

Community Fund TNL

A grant to cover core services and run BSL courses over the next 6 months.

Toddlers Playgroup

A grant was received to run a signing toddler group.

Community Link Fund (Know Your Neighbour)

Upskilling local charity staff and volunteers with BSL and Deaf Awareness, bridging the communication gap to link up the communities and improve volunteering opportunities and community access locally.

Sign Up 2 Sport

Providing a variety of indoor sporting opportunities led by qualified coaches to improve access to sport for the deaf and hard of hearing communities locally.

20 Analysis of net assets between funds

	Unrestricted funds		Restricted funds	Total funds at 31 March 2024 £
	General £	Designated £	£	£
Tangible fixed assets	8,615	-	-	8,615
Current assets	202,566	300,000	36,311	538,877
Current liabilities	(17,319)	-	-	(17,319)
Total net assets	<u>193,862</u>	<u>300,000</u>	<u>36,311</u>	<u>530,173</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2024

	Unrestricted funds		Restricted funds	Total funds at 31 March 2023
	General	Designated		
	£	£	£	£
Tangible fixed assets	12,094	-	-	12,094
Current assets	259,715	300,000	16,823	576,538
Current liabilities	(13,395)	-	-	(13,395)
Creditors over 1 year	(15,193)	-	-	(15,193)
Total net assets	<u>243,221</u>	<u>300,000</u>	<u>16,823</u>	<u>560,044</u>

21 Related party transactions

There were no related party transactions in the year.









Deaflinks Accounts for signing

Final Audit Report

2024-12-20

Created:	2024-12-20
By:	VAST Accounts (accounts@vast.org.uk)
Status:	Signed
Transaction ID:	CBJCHBCAABAxAxZrSyt8Csc33QqQDw_hfE7RTb4GLUGvm

"Deaflinks Accounts for signing" History

-  Document created by VAST Accounts (accounts@vast.org.uk)
2024-12-20 - 2:11:50 PM GMT- IP address: 82.31.1.14
-  Document emailed to Stephanie Brewster (stephanie@wjresearch.com) for signature
2024-12-20 - 2:11:54 PM GMT
-  Email viewed by Stephanie Brewster (stephanie@wjresearch.com)
2024-12-20 - 2:31:02 PM GMT- IP address: 212.159.20.186
-  Document e-signed by Stephanie Brewster (stephanie@wjresearch.com)
Signature Date: 2024-12-20 - 2:36:38 PM GMT - Time Source: server- IP address: 212.159.20.186
-  Document emailed to Daryl Denson (daryl.denson@vast.org.uk) for signature
2024-12-20 - 2:36:39 PM GMT
-  Email viewed by Daryl Denson (daryl.denson@vast.org.uk)
2024-12-20 - 2:36:54 PM GMT- IP address: 82.31.1.14
-  Document e-signed by Daryl Denson (daryl.denson@vast.org.uk)
Signature Date: 2024-12-20 - 2:39:12 PM GMT - Time Source: server- IP address: 82.31.1.14
-  Agreement completed.
2024-12-20 - 2:39:12 PM GMT

DDEAFLINKS - STAFFORDSHIRE

England & Wales - Charity number 1063573

Accounts

Company registration number: 03372231

Charity registration number: 1063573

dDeaflinks-Staffordshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2023

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

dDeaflinks-Staffordshire

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dDeaflinks-Staffordshire

Reference and Administrative Details

Trustees	Sandra Miller - Chair Mark Veale - Vice-Chair Margaret Bailey-Barker Stephanie Brewster Peter Gilford Malcom Johnson Carmen Clarke Michael Fair Kelly Smith
Senior Management / Leadership Team	Laura Thirlwall, Manager
Charity Registration Number	1063573
Company Registration Number	03372231
Registered Office	The charity is incorporated in England. The Bridge Centre, Birches Head Road, Stoke on Trent ST2 8DD
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 4DD
Bankers	Lloyds Bank Fountain Square Hanley Stoke on Trent ST1 1LE

dDeaflinks-Staffordshire

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2023.

Objectives and activities

Objects and aims

dDeaflinks Staffordshire are committed to actively supporting the equal rights and opportunities of all dDeaf people in employment, training, services, information, and education. Actively opposing discrimination, we strive to break down barriers, raise awareness and improve Deaf accessibility. dDeaflinks aims to:

- ☐ Support Deaf people, their families and connections to exercise their rights in all areas of life.
- ☐ To influence social, local and national policies for inclusion of Deaf people.
- ☐ To develop and maintain services in the areas of need, identified from social, local and national policies.
- ☐ To continually raise awareness of the issues affecting Deaf people, to create an equal and inclusive society.

Public benefit

In this financial year we completed the sale of the Ellis Centre, previously the charity home and base; since 1936. Following completion, the charity had intended to relocate to a smaller premises, and with a purchase offer accepted the decision was made to temporarily pause all social group activities – pending final relocation and reopening. The intended purchase later fell through, leaving the charity unexpectedly renting for the remainder of this financial year. Though social activities were disrupted we continued to provide the support services, Communication Support Booking Service and deliver training. We continued to meet our charity aims: raising Deaf Awareness, encouraging inclusion, advocating the use of BSL, influencing social, local and national policies and more. A few examples of how we did this:

- Delivering free Deaf Awareness talks in school assemblies and at business networking events.
- Offering BSL after school clubs to Primary schools.
- Delivering BSL Enrichment sessions in Secondary schools.
- Delivering Deaf Awareness training to Keele Medical students.
- Providing Student Placements for Keele University students.
- Facilitating dDeaf simulated patient sessions for Keele medical students.
- Joining and/or advised various partnership boards, councils and service providers in their attempts to be more accessible and inclusive to the dDeaf community.
- Continuing to offer support appointments, signposting and social group activities. Working with RAD to enable access to free advice and support.
- Proactively expanding our network, making more connections with other charities and local businesses, exploring partnerships and collaborative working options.
- Identifying areas of need and sourcing project funding to fill those gaps in society.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

dDeaflinks-Staffordshire

Trustees Report

Use of volunteers

Charity volunteers continue to play a considerable part in the promotion and delivery of our services and fundraising activities.

Our 'Silent Choir' continues to perform at venues to both entertain and promote the services we deliver to deaf and hard of hearing people.

Bucket collections are made regularly at local supermarkets with a volunteer teaching people to sign their name in BSL, encouraging an interest in sign language.

Volunteers help to run our social groups and project activities, reducing isolation, providing a welcome safe space to socialise, getting people active and offering support where needed.

Achievements and performance

During this financial year we increased our social media activities and reach, expanded our skill sets/knowledge bank with the recruitment of a new Trustee and grew our network within the business and charity sectors through networking events.

SLA's and contracts were again secured, to continue providing Interpreter support throughout the local NHS services.

Delivering 32 training sessions, 4 BSL introductory courses, a BSL level 1 course, secondary education Enrichment classes, after school clubs, free taster sessions and event talks. We reached/educated/upskilled over 500 students and around 400 working adults.

Fundraising activities were increased this year, with regular in store collections – also helping to raise public Deaf Awareness and our charity profile and we secured funding from Tesco for a BSL accessible community garden/allotment.

Listed as a 'going concern' since 2017, the sale of assets during this year; The Ellis Centre, released enough capital to improve the financial stability of the charity and ring fence £300,000 for a relocation purchase.

Financial review

The financial results are shown on pages 7-25 of this report.

Policy on reserves

We currently are holding a reserve of £300,000. This capital will be used to purchase a new headquarters as and when a suitable building becomes available

At the year end the free reserves of the charity were £531,127 (2022:£43,382)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

dDeaflinks-Staffordshire

Trustees Report

Trustees:	Sandra Miller - Chair
	Mark Veale -Vice-Chair
	Margaret Bailey-Barker
	Patricia Barnett (resigned 1 July 2022)
	Stephanie Brewster
	Peter Gilford
	Malcom Johnson
	Carmen Clarke (appointed 14 November 2022)
	Michael Fair (appointed 2 May 2023)
	Kelly Smith (appointed 13 June 2023)

Senior Management / Leadership Team: Laura Thirlwall, Manager

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 16th May 1997 and registered as a charity on 24th July 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of trustees

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised either internally or through the Council for Voluntary Services.

Organisational structure

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. The board of trustees meets monthly. None of the trustees receive remuneration or other benefit from their work with the charity. All remunerations are set by the Board of Trustees and reviewed annually.

dDeaflinks-Staffordshire

Trustees Report

Major risks and management of those risks

Financial Sustainability

The trustees have identified that financial sustainability is the major financial risk for the charity. This risk is being managed by the actions set out in the "Review of Activities, Plans and Future Commitments" and the trustees keep those actions under review and closely monitor the results of those actions.

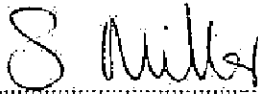
Non financial risks

Attention has been focussed on non-financial risks arising from fire, health and safety and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 23/11/23 and signed on its behalf by:



.....
Sandra Miller - Chair
Trustee

dDeaflinks-Staffordshire

Independent Examiner's Report to the trustees of dDeaflinks-Staffordshire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2023.

Responsibilities and basis of report

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

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

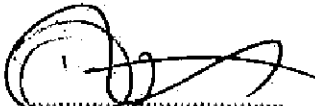
Independent examiner's statement

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

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

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

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



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

Date: 7/12/2023

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies	3	18,260	-	18,260
Charitable activities	4	140,364	-	140,364
Investment income	6	464	-	464
Other income	7	348,405	134	348,539
Total income:		<u>507,493</u>	<u>134</u>	<u>507,627</u>
Expenditure on:				
Charitable activities	9	(203,883)	(14)	(203,897)
Total expenditure		<u>(203,883)</u>	<u>(14)</u>	<u>(203,897)</u>
Net income		303,610	120	303,730
Transfers between funds		8,400	(8,400)	-
Net movement in funds		312,010	(8,280)	303,730
Reconciliation of funds				
Total funds brought forward		<u>231,211</u>	<u>25,103</u>	<u>256,314</u>
Total funds carried forward	21	<u>543,221</u>	<u>16,823</u>	<u>560,044</u>

The notes on pages 11 to 25 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2023 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	16,470	4,000	20,470
Charitable activities	4	116,680	-	116,680
Other trading activities	5	834	-	834
Investment income	6	1	-	1
Other income	7	5,164	-	5,164
Total income		<u>139,149</u>	<u>4,000</u>	<u>143,149</u>
Expenditure on:				
Raising funds	8	(2,564)	-	(2,564)
Charitable activities	9	(185,532)	(4,148)	(189,680)
Total expenditure		<u>(188,096)</u>	<u>(4,148)</u>	<u>(192,244)</u>
Net expenditure		(48,947)	(148)	(49,095)
Transfers between funds		(148)	148	-
Net movement in funds		(49,095)	-	(49,095)
Reconciliation of funds				
Total funds brought forward		<u>278,906</u>	<u>26,503</u>	<u>305,409</u>
Total funds carried forward	21	<u>229,811</u>	<u>26,503</u>	<u>256,314</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2022 is shown in note 21.

The notes on pages 11 to 25 form an integral part of these financial statements.

dDeaflinks-Staffordshire

**(Registration number: 03372231)
Balance Sheet as at 31 March 2023**


	Note	2023 £	2022 £
Fixed assets			
Tangible assets	16	12,094	196,377
Current assets			
Debtors	17	23,947	37,482
Cash at bank and in hand	18	552,591	56,288
		<u>576,538</u>	<u>93,770</u>
Creditors: Amounts falling due within one year	19	<u>(13,395)</u>	<u>(14,523)</u>
Net current assets		<u>563,143</u>	<u>79,247</u>
Total assets less current liabilities		<u>575,237</u>	<u>275,624</u>
Creditors: Amounts falling due after more than one year	20	<u>(15,193)</u>	<u>(19,310)</u>
Net assets		<u>560,044</u>	<u>256,314</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	21	16,823	25,103
Unrestricted income funds			
Unrestricted funds		<u>543,221</u>	<u>231,211</u>
Total funds	21	<u>560,044</u>	<u>256,314</u>

For the financial year ending 31 March 2023, the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

The financial statements on pages 7 to 25 were approved by the trustees, and authorised for issue on 23/11/23 and signed on their behalf by:



Sandra Miller - Chair
Trustee

The notes on pages 11 to 25 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Statement of Cash Flows for the Year Ended 31 March 2023

	Note	2023 £	2022 £
Cash flows from operating activities			
Net cash income/(expenditure)		303,730	(49,095)
Adjustments to cash flows from non-cash items			
Depreciation	8	3,760	11,970
Investment income	6	(464)	(1)
		<u>307,026</u>	<u>(37,126)</u>
Working capital adjustments			
Decrease in stocks		-	563
Decrease/(increase) in debtors	17	13,535	(14,195)
Decrease in creditors	19	(1,128)	(646)
(Decrease)/increase in deferred income	20	(4,117)	6,648
Net cash flows from operating activities		<u>315,316</u>	<u>(44,756)</u>
Cash flows from investing activities			
Interest receivable and similar income	6	464	1
Purchase of tangible fixed assets	16	-	(19,003)
Sale of tangible fixed assets		180,523	-
Net cash flows from investing activities		<u>180,987</u>	<u>(19,002)</u>
Net increase/(decrease) in cash and cash equivalents		496,303	(63,758)
Cash and cash equivalents at 1 April		<u>56,288</u>	<u>120,046</u>
Cash and cash equivalents at 31 March		<u>552,591</u>	<u>56,288</u>

All of the cash flows are derived from continuing operations during the above two periods.

The notes on pages 11 to 25 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

All income is recognised once the charity has entitlement to the income; it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Other income includes income received from room hire, membership fees and training fees.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and Buildings	2% Straight Line
Fixtures, Fittings and Equipment	10% Straight Line
Office and Computer Equipment	25% Straight Line

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

3 Income from donations and legacies

	Unrestricted funds General £	Total 2023 £
Donations and legacies;		
Donations from individuals	14,144	14,144
Grants, including capital grants;		
Government grants	4,116	4,116
	<u>18,260</u>	<u>18,260</u>
	Unrestricted funds General £	Restricted funds £
Donations and legacies;		Total 2022 £
Donations from individuals	8,743	8,743
Grants, including capital grants;		
Government grants	7,727	7,727
Grants from other charities	-	4,000
	<u>16,470</u>	<u>4,000</u>
	<u>16,470</u>	<u>20,470</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2023 £
Communication Services	107,094	107,094
Service Charges	33,270	33,270
	<u>140,364</u>	<u>140,364</u>
	Unrestricted funds General £	Total 2022 £
Communication Services	108,231	108,231
Service Charges	8,449	8,449
	<u>116,680</u>	<u>116,680</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

5 Income from other trading activities

	Unrestricted funds General £	Total 2023 £
Trading income;		-
Other trading income	834	834
	834	834

6 Investment Income

	Unrestricted funds General £	Total 2023 £
Interest receivable and similar income;		
Interest receivable on bank deposits	464	464
	464	464

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1	1
	1	1

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

7 Other income

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Fees and supplies	2,797	134	2,931
Gains on sale of tangible fixed assets for charity's own use	<u>345,608</u>	-	<u>345,608</u>
	<u>348,405</u>	<u>134</u>	<u>348,539</u>
		Unrestricted funds General £	Total 2022 £
Fees and supplies		<u>5,164</u>	<u>5,164</u>

8 Expenditure on raising funds

a) Costs of trading activities

	Note	Total 2023 £
		<u>-</u>
	Unrestricted funds General £	Total 2022 £
	Note	
Costs of goods sold	<u>2,564</u>	<u>2,564</u>
	<u>2,564</u>	<u>2,564</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2023 £
Staff Costs	56,297	16,811	73,108
Office Equipment Rental	1,754	-	1,754
Heat, light and water	1,701	-	1,701
Insurance	5,009	-	5,009
Repairs and Renewals	1,032	-	1,032
Telephone	3,249	-	3,249
Printing, Postage and Stationery	988	-	988
Interpreting and Signing Costs	67,162	-	67,162
Section Expenses	2,472	-	2,472
Sundry Expenses	23,840	-	23,840
Professional Fees	15,105	-	15,105
Depreciation	3,760	-	3,760
	<u>182,369</u>	<u>16,811</u>	<u>199,180</u>
	Activity undertaken directly £	Activity support costs £	2022 £
Staff Costs	54,404	12,182	66,586
Office Equipment Rental	1,005	-	1,005
Heat, light and water	4,826	-	4,826
Insurance	6,073	-	6,073
Repairs and Renewals	2,666	-	2,666
Telephone	3,757	-	3,757
Printing, Postage and Stationery	735	-	735
Interpreting and Signing Costs	65,042	-	65,042
Section Expenses	9,526	-	9,526
Sundry Expenses	8,945	-	8,945
Professional Fees	4,904	-	4,904
Depreciation	11,865	-	11,865
	<u>173,748</u>	<u>12,182</u>	<u>185,930</u>

£203,883 (2022 - £181,782) of the above expenditure was attributable to unrestricted funds and £14 (2022 - £4,148) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £4,717 (2022 - £3,750) which relate directly to charitable activities. See note 10 for further details.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

10 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds General £	Total 2023 £
Staff Costs	Basis of allocation time	16,811	16,811
		Unrestricted funds General £	Total 2022 £
Staff Costs	Basis of allocation time	12,182	12,182

Governance costs

		Unrestricted funds General £	Total 2023 £
Staff costs			
Wages and salaries		2,967	2,967
Independent examiner fees			
Examination of the financial statements		1,750	1,750
		4,717	4,717
		Unrestricted funds General £	Total 2022 £
Staff costs			
Wages and salaries		2,150	2,150
Independent examiner fees			
Examination of the financial statements		1,600	1,600
		3,750	3,750

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

11 Government grants

£Nil (2022:£2,361) was received from HMRC as part of the Job Retention Scheme.

£377 (2022:£1,626) was received from Coalfields Regeneration Trust

£1,432 (2022 :£1,432) was received by Stoke on Trent City Council

£1,843 (2022 :£1,844) was received by Stoke on Trent City Council

£464 (2022:£464) was received by Stoke on Trent City Council

The amount of grants recognised in the financial statements was £4,116 (2022 - £7,727).

There were no unfulfilled conditions at the year end.

12 Net incoming/outgoing resources

Net incoming/(outgoing) resources for the year include:

	2023 £	2022 £
Other non-audit services	1,750	1,600
Depreciation of fixed assets	3,760	11,970

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

14 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	75,026	67,782
Pension costs	1,049	954
	<u>76,075</u>	<u>68,736</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Direct staff	5	5
Administration	1	1
	<u>6</u>	<u>6</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

Contributions to the employee pension schemes for the year totalled £1,049 (2022 - £954).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £26,852 (2022 - £19,493).

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

16 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2022	302,900	131,718	63,455	498,073
Disposals	(302,900)	(115,007)	-	(417,907)
At 31 March 2023	-	16,711	63,455	80,166
Depreciation				
At 1 April 2022	122,692	123,817	55,187	301,696
Charge for the year	-	969	2,791	3,760
Eliminated on disposals	(122,692)	(114,692)	-	(237,384)
At 31 March 2023	-	10,094	57,978	68,072
Net book value				
At 31 March 2023	-	6,617	5,477	12,094
At 31 March 2022	180,208	7,901	8,268	196,377

17 Debtors

	2023 £	2022 £
Trade debtors	20,480	32,026
Other debtors	3,467	5,456
	<u>23,947</u>	<u>37,482</u>

18 Cash and cash equivalents

	2023 £	2022 £
Cash at bank	<u>552,591</u>	<u>56,288</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

19 Creditors: amounts falling due within one year

	2023 £	2022 £
Trade creditors	6,539	6,519
Other taxation and social security	-	777
Other creditors	789	635
Accruals	1,950	2,475
Deferred income	4,117	4,117
	<u>13,395</u>	<u>14,523</u>

20 Creditors: amounts falling due after one year

	2023 £	2022 £
Deferred income	<u>15,193</u>	<u>19,310</u>
	2023 £	2022 £
Deferred income at 1 April 2022	23,427	16,779
Resources deferred in the period	-	12,013
Amounts released from previous periods	<u>(4,117)</u>	<u>(5,365)</u>
Deferred income at year end	<u>19,310</u>	<u>23,427</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

21 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Unrestricted funds					
<i>General</i>					
dDeaflinks General Fund	161,032	473,185	(187,243)	(291,405)	155,569
BSL Sign Language Courses	70,179	33,270	(14,798)	(195)	88,456
Affiliated Groups	-	1,038	(1,842)	-	(804)
	<u>231,211</u>	<u>507,493</u>	<u>(203,883)</u>	<u>(291,600)</u>	<u>243,221</u>
<i>Designated</i>					
Relocation Purchase	-	-	-	300,000	300,000
Total unrestricted funds	<u>231,211</u>	<u>507,493</u>	<u>(203,883)</u>	<u>8,400</u>	<u>543,221</u>
Restricted funds					
Property Revaluation Fund	8,400	-	-	(8,400)	-
S&S Club	16,703	-	-	-	16,703
Toddlers Paygroup	-	134	(14)	-	120
Total restricted funds	<u>25,103</u>	<u>134</u>	<u>(14)</u>	<u>(8,400)</u>	<u>16,823</u>
Total funds	<u>256,314</u>	<u>507,627</u>	<u>(203,897)</u>	<u>-</u>	<u>560,044</u>
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
dDeaflinks General Fund	199,792	129,866	(169,878)	1,252	161,032
Bar Account	1,729	834	(2,563)	-	-
BSL Sign Language Courses	77,385	8,449	(15,655)	-	70,179
	<u>278,906</u>	<u>139,149</u>	<u>(188,096)</u>	<u>1,252</u>	<u>231,211</u>
Restricted					
Property Revaluation Fund	9,800	-	-	(1,400)	8,400
S&S Club	16,703	-	-	-	16,703
Toddlers Paygroup	-	4,000	(4,148)	148	-
Total restricted funds	<u>26,503</u>	<u>4,000</u>	<u>(4,148)</u>	<u>(1,252)</u>	<u>25,103</u>
Total funds	<u>305,409</u>	<u>143,149</u>	<u>(192,244)</u>	<u>-</u>	<u>256,314</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2023

The specific purposes for which the funds are to be applied are as follows:

Revaluation Reserve

The land and buildings was revalued and the revalued amount is being written off over 20 years.

S&S Fund

These are a collection of accounts which are from various social groups run by volunteers of the charity, so the funds are accounted for each year under the umbrella of dDeaflinks Staffordshire.

Community Fund TNL

A grant to cover core services and run BSL courses over the next 6 months.

Toddlers Playgroup

A grant was received to run a signing toddler group.

22 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	12,094	-	12,094
Current assets	559,715	16,823	576,538
Current liabilities	(13,395)	-	(13,395)
Creditors over 1 year	(15,193)	-	(15,193)
Total net assets	543,221	16,823	560,044
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	187,977	8,400	196,377
Current assets	77,067	16,703	93,770
Current liabilities	(14,523)	-	(14,523)
Creditors over 1 year	(19,310)	-	(19,310)
Total net assets	231,211	25,103	256,314

23 Related party transactions

There were no related party transactions in the year.

DDEAFLINKS - STAFFORDSHIRE

England & Wales - Charity number 1063573

Accounts

Company registration number: 03372231

Charity registration number: 1063573

dDeaflinks-Staffordshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2022

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

dDeaflinks-Staffordshire

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dDeaflinks-Staffordshire

Reference and Administrative Details

Trustees	Margaret Bailey-Barker Sandra Miller Mark Veale Stephanie Brewster Peter Gilford Malcom Johnson
Senior Management / Leadership Team	Mrs R.E. Woodcock, Manager to 28/7/21 Laura Thirlwall, Manager from 29/10/21
Charity Registration Number	1063573
Company Registration Number	03372231
Registered Office	The charity is incorporated in England. The Bridge Centre Birches Head Road Stoke on Trent ST2 8DD
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 4DD
Bankers	Lloyds Bank Fountain Square Hanley Stoke on Trent ST1 1LE

dDeaflinks-Staffordshire

Trustees Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The object of the charity is to promote and encourage the better treatment, education, training, employment and welfare of deaf people, and generally to promote, safeguard and protect the interests of deaf people.

Public benefit

With lockdowns becoming a thing of the past, the charity began to reintroduce social groups and return to its usual activities. We returned to the classrooms, delivering Deaf Awareness Training, British Sign Language courses and continued to deliver the various training sessions at Keele University. There was a decrease in group attendance, interpreter booking service requests and student enrollments; for our BSL courses.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

We successfully received funding from 3 project bids, submitted in the previous year:

- The Signing Toddler Group was launched, with the first session held in September 2021
- An IT suit was purchased to offer accessibility for the Deaf Community. This will be used by external organisation to hold digital workshops and other activities
- Media equipment was purchased to enable information to be delivered in an accessible format, including BSL. This is being used internally and available externally for working partnerships.

A new supportive partnership has been formed, with RAD; Royal Association for Deaf people. With dDeaflinks becoming the chosen Stoke-on-Trent venue for delivery of their services. This enables dDeaflinks to help its members and clients access free support services.

For various and individual reasons this year saw 3 resignations: Manager, Chair and Finance Officer. Along with a new Manager, new Chair, the recruitment of 2 new Trustees and the development / recruitment of a new 'Community Champion' role, there is now a new team and a fresh perspective driving the organisation forward into a different but positive future.

Financial review

The Interpreter Booking Service became insecure; with a potential loss on income to the value of £7,000 per month. As a result of this uncertainty, combined with required heating system repairs, at a cost of around £30,000, and a forecasted financial status predicting the charity would potentially be forced to close its doors by March 2022 - The difficult decision to sell the building, for the sustainability of the charity, was presented, discussed and voted upon by dDeaflinks members and Trustees directly after the AGM held on 04.09.2021.

The building was put up for sale and an offer later accepted. The search began for a new premises which would be lower in value and cheaper to maintain.

Information on the financial position can be found in the Statement of Financial Activities and Balance Sheet found later in this report.

dDeaflinks-Staffordshire

Trustees Report

Policy on reserves

Reserves are needed to bridge the gap between spending and receiving of income and to cover unplanned emergency repairs and other expenditure. We currently have adequate reserves and are taking various actions in addressing the possibility of their being net outgoing resources in future periods. However, the Trustees are still of the view that the charity is a going concern.

At the year end the free reserves of the charity were £231,211 (2021:£278,906)

Trustees and officers

The trustees and officers serving during the year and since the year end were as follows:

Trustees:	Margaret Bailey-Barker Patricia Barnett (resigned 1 July 2022) Anne Carlidge (resigned 20 April 2021) Sandra Miller Mark Veale Margaret Williamson (resigned 13 July 2021) Stephanie Brewster Peter Gilford (appointed 6 October 2021) Malcom Johnson (appointed 6 October 2021)
Senior Management / Leadership Team:	Mrs R.E. Woodcock, Manager to 28/7/21 Laura Thirlwall, Manager from 29/10/21

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 16th May 1997 and registered as a charity on 24th July 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of trustees

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised either internally or through the Council for Voluntary Services.

Organisational structure

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. The board of trustees meets monthly. None of the trustees receive remuneration or other benefit from their work with the charity. All remunerations are set by the Board of Trustees and reviewed annually.

dDeaflinks-Staffordshire

Trustees Report

Major risks and management of those risks

Financial Sustainability

The trustees have identified that financial sustainability is the major financial risk for the charity. This risk is being managed by the actions set out in the "Review of Activities, Plans and Future Commitments" and the trustees keep those actions under review and closely monitor the results of those actions.

Non financial risks

Attention has been focussed on non-financial risks arising from fire, health and safety and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on 22/12/22 and signed on its behalf by:

.....
Mark Veale
Trustee

dDeaflinks-Staffordshire

Independent Examiner's Report to the trustees of dDeaflinks-Staffordshire ('the Company')

I report to the charity trustees on my examination of the accounts of the Company for the year ended 31 March 2022.

Responsibilities and basis of report

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

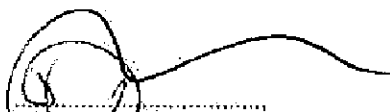
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act').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

Independent examiner's statement

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

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

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



David Edson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

Date: 22/12/2022

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies	3	16,470	4,000	20,470
Charitable activities	4	116,680	-	116,680
Other trading activities	5	834	-	834
Investment income	6	1	-	1
Other income	7	5,164	-	5,164
Total income		<u>139,149</u>	<u>4,000</u>	<u>143,149</u>
Expenditure on:				
Raising funds	8	(2,564)	-	(2,564)
Charitable activities	9	(185,532)	(4,148)	(189,680)
Total expenditure		<u>(188,096)</u>	<u>(4,148)</u>	<u>(192,244)</u>
Net expenditure		(48,947)	(148)	(49,095)
Transfers between funds		(148)	148	-
Net movement in funds		(49,095)	-	(49,095)
Reconciliation of funds				
Total funds brought forward		<u>278,906</u>	<u>26,503</u>	<u>305,409</u>
Total funds carried forward	22	<u>229,811</u>	<u>26,503</u>	<u>256,314</u>

The notes on pages 10 to 24 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Statement of Financial Activities for the Year Ended 31 March 2022 (Including Income and Expenditure Account and Statement of Total Recognised Gains and Losses)

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	28,214	80,638	108,852
Charitable activities	4	65,545	-	65,545
Other trading activities	5	54	-	54
Investment income	6	13	-	13
Other income	7	9,291	-	9,291
Total income		<u>103,117</u>	<u>80,638</u>	<u>183,755</u>
Expenditure on:				
Raising funds	8	(519)	-	(519)
Charitable activities	9	(115,547)	(72,140)	(187,687)
Total expenditure		<u>(116,066)</u>	<u>(72,140)</u>	<u>(188,206)</u>
Net (expenditure)/income		(12,949)	8,498	(4,451)
Transfers between funds		9,898	(9,898)	-
Net movement in funds		(3,051)	(1,400)	(4,451)
Reconciliation of funds				
Total funds brought forward		281,957	27,903	309,860
Total funds carried forward	22	<u>278,906</u>	<u>26,503</u>	<u>305,409</u>

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2021 is shown in note 22.

The notes on pages 10 to 24 form an integral part of these financial statements.

dDeaflinks-Staffordshire

(Registration number: 03372231)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	16	196,377	189,345
Current assets			
Stocks	17	-	563
Debtors	18	37,482	23,287
Cash at bank and in hand	19	56,288	120,045
		<u>93,770</u>	<u>143,895</u>
Creditors: Amounts falling due within one year	20	<u>(14,523)</u>	<u>(14,110)</u>
Net current assets		<u>79,247</u>	<u>129,785</u>
Total assets less current liabilities		275,624	319,130
Creditors: Amounts falling due after more than one year	21	<u>(19,310)</u>	<u>(13,721)</u>
Net assets		<u>256,314</u>	<u>305,409</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	22	25,103	26,503
Unrestricted income funds			
Unrestricted funds		<u>231,211</u>	<u>278,906</u>
Total funds	22	<u>256,314</u>	<u>305,409</u>

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

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

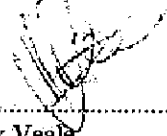
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies' regime within Part 15 of the Companies Act 2006.

The notes on pages 10 to 24 form an integral part of these financial statements.

dDeaflinks-Staffordshire

**(Registration number: 03372231)
Balance Sheet as at 31 March 2022**

The financial statements on pages 6 to 24 were approved by the trustees, and authorised for issue on ~~22/12/22~~ 22/12/22 and signed on their behalf by:


.....
Mark Veale
Trustee

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Other income includes income received from room hire, membership fees and training fees.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and Buildings	2% Straight Line
Fixtures, Fittings and Equipment	10% Straight Line
Office and Computer Equipment	25% Straight Line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes; the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial Instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2022 £
Donations and legacies;			
Donations from individuals	8,743	-	8,743
Grants, including capital grants;			
Government grants	7,727	-	7,727
Grants from other charities	-	4,000	4,000
	16,470	4,000	20,470
	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	3,551	-	3,551
Legacies	500	-	500
Grants, including capital grants;			
Government grants	23,163	80,638	103,801
Grants from other charities	1,000	-	1,000
	28,214	80,638	108,852

4 Income from charitable activities

	Unrestricted funds General £	Total 2022 £
Communication Services	108,231	108,231
Service Charges	8,449	8,449
	116,680	116,680
	Unrestricted funds General £	Total 2021 £
Communication Services	59,775	59,775
Service Charges	5,770	5,770
	65,545	65,545

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

5 Income from other trading activities

	Unrestricted funds General £	Total 2022 £
Trading income;		
Other trading income	834	834
	834	834
	Unrestricted funds General £	Total 2021 £
Trading income;		
Other trading income	54	54
	54	54

6 Investment Income

	Unrestricted funds General £	Total 2022 £
Interest receivable and similar income;		
Interest receivable on bank deposits	1	1
	1	1
	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	13	13
	13	13

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

7 Other income

	Unrestricted funds General £	Total 2022 £
Fees and supplies	5,164	5,164
	Unrestricted funds General £	Total 2021 £
Fees and supplies	9,291	9,291

8 Expenditure on raising funds.

a) Costs of trading activities

		Unrestricted funds General £	Total 2022 £
Costs of goods sold	Note	2,564	2,564
		2,564	2,564
		Unrestricted funds General £	Total 2021 £
Costs of goods sold	Note	519	519
		519	519

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2022 £
Staff Costs	54,404	12,182	66,586
Office Equipment Rental	1,005	-	1,005
Heat, light and water	4,826	-	4,826
Insurance	6,073	-	6,073
Repairs and Renewals	2,666	-	2,666
Telephone	3,757	-	3,757
Printing, Postage and Stationery	735	-	735
Interpreting and Signing Costs	65,042	-	65,042
Section Expenses	9,526	-	9,526
Sundry Expenses	8,945	-	8,945
Professional Fees	4,904	-	4,904
Depreciation	11,865	-	11,865
	<u>173,748</u>	<u>12,182</u>	<u>185,930</u>
	Activity undertaken directly £	Activity support costs £	2021 £
Staff Costs	58,855	16,220	75,075
Office Equipment Rental	885	-	885
Heat, light and water	8,060	-	8,060
Insurance	6,191	-	6,191
Repairs and Renewals	15,037	-	15,037
Telephone	3,631	-	3,631
Printing, Postage and Stationery	515	-	515
Interpreting and Signing Costs	38,884	-	38,884
Section Expenses	4,422	-	4,422
Sundry Expenses	11,271	-	11,271
Professional Fees	6,444	-	6,444
Depreciation	12,910	-	12,910
	<u>167,105</u>	<u>16,220</u>	<u>183,325</u>

£181,782 (2021 - £115,547) of the above expenditure was attributable to unrestricted funds and £4,148 (2021 - £72,140) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £3,750 (2021 - £4,362) which relate directly to charitable activities. See note 10 for further details.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds General £	Total 2022 £
Staff Costs	Basis of allocation time	12,182	12,182
		Unrestricted funds General £	Total 2021 £
Staff Costs	Basis of allocation time	16,220	16,220

Governance costs

		Unrestricted funds General £	Total 2022 £
Staff costs			
Wages and salaries		2,150	2,150
Independent examiner fees			
Examination of the financial statements		1,600	1,600
		3,750	3,750
		Unrestricted funds General £	Total 2021 £
Staff costs			
Wages and salaries		2,862	2,862
Independent examiner fees			
Examination of the financial statements		1,500	1,500
		4,362	4,362

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

11 Government grants

Nil (2021:£2,000) was received from Stoke on Trent City Council.
£2,361 (2021:£19,537) was received from HMRC as part of the Job Retention Scheme.
£Nil (2021:£80,638) was received from the National Lottery Community Fund.
£1,626 (2021:£1,626) was received from Coalfields Regeneration Trust
£1,432 (2021:£Nil) was received by Stoke on Trent City Council
£1,844 (2021:£Nil) was received by Stoke on Trent City Council
£464 (2021:£Nil) was received by Stoke on Trent City Council
The amount of grants recognised in the financial statements was £7,727 (2021 - £103,801).
There were no unfulfilled conditions at the year end.

12 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2022 £	2021 £
Other non-audit services	1,600	1,500
Depreciation of fixed assets	11,970	13,015

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

14 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	67,782	75,334
Social security costs	-	1,420
Pension costs	954	1,183
	<u>68,736</u>	<u>77,937</u>

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Direct staff	5	6
Administration	1	1
	<u>6</u>	<u>7</u>

dDeaflinks-Staffordshire.

Notes to the Financial Statements for the Year Ended 31 March 2022

Contributions to the employee pension schemes for the year totalled £954 (2021 - £1,183).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £19,493 (2021 - £26,019).

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

16 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Computer equipment £	Total £
Cost				
At 1 April 2021	302,900	123,466	52,704	479,070
Additions	-	8,252	10,751	19,003
At 31 March 2022	302,900	131,718	63,455	498,073
Depreciation				
At 1 April 2021	116,673	120,655	52,398	289,726
Charge for the year	6,019	3,162	2,789	11,970
At 31 March 2022	122,692	123,817	55,187	301,696
Net book value				
At 31 March 2022	180,208	7,901	8,268	196,377
At 31 March 2021	186,227	2,811	306	189,344

17 Stock

	2022 £	2021 £
Stocks	-	563

18 Debtors

	2022 £	2021 £
Trade debtors	32,026	20,085
Other debtors	5,456	3,202
	37,482	23,287

19 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	56,288	120,045

dDeafflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

20 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	6,519	7,475
Other taxation and social security	777	706
Other creditors	635	491
Accruals	2,475	2,380
Deferred income	4,117	3,058
	<u>14,523</u>	<u>14,110</u>

21 Creditors: amounts falling due after one year

	2022 £	2021 £
Deferred income	<u>19,310</u>	<u>13,721</u>
	2022 £	2021 £
Deferred income at 1 April 2021	16,779	12,677
Resources deferred in the period	12,013	5,728
Amounts released from previous periods	<u>(5,365)</u>	<u>(1,626)</u>
Deferred income at year end	<u>23,427</u>	<u>16,779</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

22 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2022 £
Unrestricted funds					
<i>General</i>					
dDeaflinks General Fund	199,792	129,866	(169,878)	1,252	161,032
Bar Account	1,729	834	(2,563)	-	-
BSL Sign Language Courses	77,385	8,449	(15,655)	-	70,179
	<u>278,906</u>	<u>139,149</u>	<u>(188,096)</u>	<u>1,252</u>	<u>231,211</u>
Restricted funds					
Property Revaluation Fund	9,800	-	-	(1,400)	8,400
S&S Club	16,703	-	-	-	16,703
Toddlers Paygroup	-	4,000	(4,148)	148	-
	<u>26,503</u>	<u>4,000</u>	<u>(4,148)</u>	<u>(1,252)</u>	<u>25,103</u>
Total restricted funds	<u>26,503</u>	<u>4,000</u>	<u>(4,148)</u>	<u>(1,252)</u>	<u>25,103</u>
Total funds	<u>305,409</u>	<u>143,149</u>	<u>(192,244)</u>	<u>-</u>	<u>256,314</u>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
dDeaflinks General Fund	208,940	94,976	(105,524)	1,400	199,792
Bar Account	2,194	54	(519)	-	1,729
BSL Sign Language Courses	70,823	8,087	(10,023)	8,498	77,385
	<u>281,957</u>	<u>103,117</u>	<u>(116,066)</u>	<u>9,898</u>	<u>278,906</u>
Restricted					
Property Revaluation Fund	11,200	-	-	(1,400)	9,800
S&S Club	16,703	-	-	-	16,703
Community Fund TNL	-	80,638	(72,140)	(8,498)	-
	<u>27,903</u>	<u>80,638</u>	<u>(72,140)</u>	<u>(9,898)</u>	<u>26,503</u>
Total restricted funds	<u>27,903</u>	<u>80,638</u>	<u>(72,140)</u>	<u>(9,898)</u>	<u>26,503</u>
Total funds	<u>309,860</u>	<u>183,755</u>	<u>(188,206)</u>	<u>-</u>	<u>305,409</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2022

The specific purposes for which the funds are to be applied are as follows:

Revaluation Reserve

The land and buildings was revalued and the revalued amount is being written off over 20 years.

S&S Fund

These are a collection of accounts which are from various social groups run by volunteers of the charity, so the funds are accounted for each year under the umbrella of dDeaflinks Staffordshire.

Community Fund TNL

A grant to cover core services and run BSL courses over the next 6 months.

Toddlers Playgroup

A grant was received to run a signing toddler group.

23 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2022 £
Tangible fixed assets	187,977	8,400	196,377
Current assets	77,215	16,555	93,770
Current liabilities	(14,523)	-	(14,523)
Creditors over 1 year	(19,310)	-	(19,310)
Total net assets	<u>231,359</u>	<u>24,955</u>	<u>256,314</u>

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	179,545	9,800	189,345
Current assets	127,192	16,703	143,895
Current liabilities	(14,110)	-	(14,110)
Creditors over 1 year	(13,721)	-	(13,721)
Total net assets	<u>278,906</u>	<u>26,503</u>	<u>305,409</u>

DDEAFLINKS - STAFFORDSHIRE

England & Wales - Charity number 1063573

Accounts

Company registration number: 03372231

Charity registration number: 1063573

dDeaflinks-Staffordshire

(A company limited by guarantee)

Annual Report and Financial Statements

for the Year Ended 31 March 2021

Daryl Denson ACMA
VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

dDeaflinks-Staffordshire

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dDeaflinks-Staffordshire

Reference and Administrative Details

Trustees	Margaret Bailey-Barker Patricia Barnett Anne Cartlidge Sandra Miller George Mouse Stephanie Vaughey Mark Veale Margaret Williamson
Senior Management Team	Mrs R.E. Woodcock, Manager (to 28 July 2021)
Principal Office	The Ellis Centre Wellesley Street Stoke on Trent ST1 4NF The charity is incorporated in England.
Company Registration Number	03372231
Charity Registration Number	1063573
Bankers	Lloyds Bank Fountain Square Hanley Stoke on Trent ST1 1LE
Independent Examiner	Daryl Denson ACMA VAST The Dudson Centre Hope Street Stoke on Trent ST1 4DD

dDeaflinks-Staffordshire

Trustees' Report

The trustees, who are directors for the purposes of company law, present the annual report together with the financial statements of the charitable company for the year ended 31 March 2021.

Trustees

Margaret Bailey-Barker

Patricia Barnett

Anne Cartlidge

Sandra Miller

George Mouse

Stephanie Vaughey

Mark Veale

Margaret Williamson

Objectives and activities

Objects and aims

The object of the charity is to promote and encourage the better treatment, education, training, employment and welfare of deaf people, and generally to promote, safeguard and protect the interests of deaf people.

dDeaflinks-Staffordshire

Trustees' Report

Objectives, strategies and activities

At the start of this financial year dDeaflinks introduced personal support appointment charges, increased room hire fees and made changes to the membership system. These changes were made to further increase the charities income.

At the start of this financial year the coronavirus pandemic had forced the charity into lockdown. During this period:

- Social groups and room hire were suspended
- BSL Courses and support appointments went online
- All but 1 staff member entered the Governments Furlough scheme
- There was a significant decrease in interpreter bookings, as many appointments and meetings were cancelled.
- Our usual expected income decreased, as a result of the pandemic and lockdowns.
- Remaining staff continued to run the interpreter and support services alongside working on developing an online Deaf awareness course, which will generate a new and sustainable income stream. This project was supported by Keele University and the 'Business Bridge' funding scheme.

In September 2020, we successfully received some government grant funding, of £80,638.48, to enable the charity to recover from the effects of the lockdown, return staff from Furlough and put sufficient covid measures in place to once again open it's doors to the public, whilst meeting Government covid restrictions and guidelines.

Shortly after staff returned, the Government announced the 'tier system' which placed our charity back into a lockdown. This time however, as a result of the funding already received, all staff continued to work, some from home where possible.

In December of this financial year the center's heating system broke down. With several failed repair attempts and multiple underfloor leaks suspected we had to cut off the old heating system. A new heating system will need to be installed ahead of the winter 2021.

Towards the end of the financial year, 3 further project funding applications were submitted:

- Comic relief funding, to set up a signing toddler group.
- Communities link funding, to provide dDeaflinks with the equipment and software to make important information accessible to the Deaf community.
- Communities link Funding, to provide the Deaf community with support and access to computer technology. This bid was successful and funding later received, in March 2021.

Public benefit

The public have benefitted from the activities provided by the charity, which include the following:-

BSL Courses and support appointments online.

Staff continued to run the interpreter and support services alongside working on developing an online deaf awareness course, which will generate a new and sustainable income stream. This project was supported by Keele University and the "Business Bridge" funding scheme.

The Trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Financial review

Details of the financial position can be found in the later section of this document. Please refer to pages 6-23.

dDeaflinks-Staffordshire

Trustees' Report

Policy on reserves

Reserves are needed to bridge the gap between spending and receiving of income and to cover unplanned emergency repairs and other expenditure. We currently have adequate reserves and are taking various actions in addressing the possibility of their being net outgoing resources in future periods. However, the Trustees are still of the view that the charity is a going concern.

Structure, governance and management

Nature of governing document

The organisation is a charitable company limited by guarantee, incorporated on 16th May 1997 and registered as a charity on 24th July 1997. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of trustees

Any trustee vacancies will be reported at the Annual General Meeting, inviting applicants to apply and any vacancies arising between Annual General Meetings will be advertised to the members.

All applicants go through a selection process with existing trustees.

All trustees receive training organised either internally or through the Council for Voluntary Services.

Organisational structure

The administration of the charity is carried out by the trustees who are responsible for the strategic direction and policy of the charity and all related decisions. The board of trustees meets monthly. None of the trustees receive remuneration or other benefit from their work with the charity. All remunerations are set by the Board of Trustees and reviewed annually.

Major risks and management of those risks

Financial Sustainability

The trustees have identified that financial sustainability is the major financial risk for the charity. This risk is being managed by the actions set out in the "Review of Activities, Plans and Future Commitments" and the trustees keep those actions under review and closely monitor the results of those actions.

Non financial risks

Attention has been focussed on non-financial risks arising from fire, health and safety and food hygiene. These risks are managed by ensuring accreditation is up to date, having robust policies and procedures in place and regular awareness training for staff working in these operational areas.

Small companies provision statement

This report has been prepared in accordance with the small companies regime under the Companies Act 2006.

The annual report was approved by the trustees of the charity on and signed on its behalf by:



.....
Mark Veale
Trustee

dDeaflinks-Staffordshire

Independent Examiner's Report to the trustees of dDeaflinks-Staffordshire

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 6 to 23.

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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



.....
Daryl Denson ACMA

VAST
The Dudson Centre
Hope Street
Stoke on Trent
ST1 4DD

24/11/2021

Date:.....

dDeaflinks-Staffordshire

**Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies	3	28,214	80,638	108,852
Charitable activities	4	65,545	-	65,545
Other trading activities	5	54	-	54
Investment income	6	13	-	13
Other income	7	9,291	-	9,291
Total income		<u>103,117</u>	<u>80,638</u>	<u>183,755</u>
Expenditure on:				
Raising funds	8	(519)	-	(519)
Charitable activities	9	(115,547)	(72,140)	(187,687)
Total expenditure		<u>(116,066)</u>	<u>(72,140)</u>	<u>(188,206)</u>
Net (expenditure)/income		(12,949)	8,498	(4,451)
Transfers between funds		9,898	(9,898)	-
Net movement in funds		(3,051)	(1,400)	(4,451)
Reconciliation of funds				
Total funds brought forward		<u>281,957</u>	<u>27,903</u>	<u>309,860</u>
Total funds carried forward	22	<u><u>278,906</u></u>	<u><u>26,503</u></u>	<u><u>305,409</u></u>

The notes on pages 10 to 23 form an integral part of these financial statements.

dDeaflinks-Staffordshire

**Statement of Financial Activities for the Year Ended 31 March 2021
(Including Income and Expenditure Account and Statement of Total Recognised Gains
and Losses)**

	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies	3	6,074	-	6,074
Charitable activities	4	131,438	-	131,438
Other trading activities	5	7,226	-	7,226
Investment income	6	70	-	70
Other income	7	22,336	-	22,336
Total income		<u>167,144</u>	<u>-</u>	<u>167,144</u>
Expenditure on:				
Raising funds	8	(3,307)	-	(3,307)
Charitable activities	9	(223,491)	-	(223,491)
Total expenditure		<u>(226,798)</u>	<u>-</u>	<u>(226,798)</u>
Net expenditure		(59,654)	-	(59,654)
Transfers between funds		1,400	(1,400)	-
Net movement in funds		(58,254)	(1,400)	(59,654)
Reconciliation of funds				
Total funds brought forward		<u>340,211</u>	<u>29,303</u>	<u>369,514</u>
Total funds carried forward	22	<u>281,957</u>	<u>27,903</u>	<u>309,860</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2020 is shown in note 22.

dDeaflinks-Staffordshire

**(Registration number: 03372231)
Balance Sheet as at 31 March 2021**

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	16	189,345	201,950
Current assets			
Stocks	17	563	907
Debtors	18	23,287	10,473
Cash at bank and in hand	19	<u>120,045</u>	<u>113,421</u>
		143,895	124,801
Creditors: Amounts falling due within one year	20	<u>(14,110)</u>	<u>(5,840)</u>
Net current assets		<u>129,785</u>	<u>118,961</u>
Total assets less current liabilities		319,130	320,911
Creditors: Amounts falling due after more than one year	21	<u>(13,721)</u>	<u>(11,051)</u>
Net assets		<u>305,409</u>	<u>309,860</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	22	26,503	27,903
Unrestricted income funds			
Unrestricted funds		<u>278,906</u>	<u>281,957</u>
Total funds	22	<u>305,409</u>	<u>309,860</u>

For the financial year ending 31 March 2021 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the charity to obtain an audit of its accounts for the year in question in accordance with section 476; and
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

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

The notes on pages 10 to 23 form an integral part of these financial statements.

dDeaflinks-Staffordshire

**(Registration number: 03372231)
Balance Sheet as at 31 March 2021**

The financial statements on pages 6 to 23 were approved by the trustees, and authorised for issue on and signed on their behalf by:


.....
Patricia Barnett
Trustee


.....
Mark Veale
Trustee

The notes on pages 10 to 23 form an integral part of these financial statements.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Charity status

The charity is limited by guarantee, incorporated in England, and consequently does not have share capital. Each of the trustees is liable to contribute an amount not exceeding £1 towards the assets of the charity in the event of liquidation.

2 Accounting policies

Summary of significant accounting policies and key accounting estimates

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

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102). They also comply with the Companies Act 2006 and Charities Act 2011.

Basis of preparation

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

Going concern

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

Income and endowments

All income is recognised once the charity has entitlement to the income, it is probable that the income will be received and the amount of the income receivable can be measured reliably.

Donations and legacies

Donations are recognised when the charity has been notified in writing of both the amount and settlement date. In the event that a donation is subject to conditions that require a level of performance by the charity before the charity is entitled to the funds, the income is deferred and not recognised until either those conditions are fully met, or the fulfilment of those conditions is wholly within the control of the charity and it is probable that these conditions will be fulfilled in the reporting period.

Legacy gifts are recognised on a case by case basis following the grant of probate when the administrator/executor for the estate has communicated in writing both the amount and settlement date. In the event that the gift is in the form of an asset other than cash or a financial asset traded on a recognised stock exchange, recognition is subject to the value of the gift being reliably measurable with a degree of reasonable accuracy and the title to the asset having been transferred to the charity.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Deferred income

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which, it has been received. Such income is only deferred when:

- The donor specifies that the grant or donation must only be used in future accounting periods; or
- The donor has imposed conditions which must be met before the charity has unconditional entitlement.

Other income

Other income includes income received from room hire, membership fees and training fees.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Raising funds

These are costs incurred in attracting voluntary income, the management of investments and those incurred in trading activities that raise funds.

Charitable activities

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.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £500 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Asset class	Depreciation method and rate
Freehold Land and Buildings	2% Straight Line
Fixtures, Fittings and Equipment	10% Straight Line
Office and Computer Equipment	25% Straight Line

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the charity does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

Trade creditors are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Pensions and other post retirement obligations

The charity operates a defined contribution pension scheme which is a pension plan under which fixed contributions are paid into a pension fund and the charity has no legal or constructive obligation to pay further contributions even if the fund does not hold sufficient assets to pay all employees the benefits relating to employee service in the current and prior periods.

Contributions to defined contribution plans are recognised in the Statement of Financial Activities when they are due. If contribution payments exceed the contribution due for service, the excess is recognised as a prepayment.

Financial instruments

Classification

Financial assets and financial liabilities are recognised when the charity becomes a party to the contractual provisions of the instrument.

Financial liabilities and equity instruments are classified according to the substance of the contractual arrangements entered into. An equity instrument is any contract that evidences a residual interest in the assets of the charity after deducting all of its liabilities.

Recognition and measurement

All financial assets and liabilities are initially measured at transaction price (including transaction costs), except for those financial assets classified as at fair value through profit or loss, which are initially measured at fair value (which is normally the transaction price excluding transaction costs), unless the arrangement constitutes a financing transaction. If an arrangement constitutes a financing transaction, the financial asset or financial liability is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Financial assets and liabilities are only offset in the statement of financial position when, and only when there exists a legally enforceable right to set off the recognised amounts and the charity intends either to settle on a net basis, or to realise the asset and settle the liability simultaneously.

Financial assets are derecognised when and only when a) the contractual rights to the cash flows from the financial asset expire or are settled, b) the charity transfers to another party substantially all of the risks and rewards of ownership of the financial asset, or c) the charity, despite having retained some, but not all, significant risks and rewards of ownership, has transferred control of the asset to another party.

Financial liabilities are derecognised only when the obligation specified in the contract is discharged, cancelled or expires.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

3 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total 2021 £
Donations and legacies;			
Donations from individuals	3,551	-	3,551
Legacies	500	-	500
Grants, including capital grants;			
Government grants	23,163	80,638	103,801
Grants from other charities	1,000	-	1,000
	<u>28,214</u>	<u>80,638</u>	<u>108,852</u>
		Unrestricted funds General £	Total 2020 £
Donations and legacies;			
Donations from individuals		3,999	3,999
Grants, including capital grants;			
Government grants		2,075	2,075
		<u>6,074</u>	<u>6,074</u>

4 Income from charitable activities

	Unrestricted funds General £	Total 2021 £
Communication Services	59,775	59,775
Service Charges	5,770	5,770
	<u>65,545</u>	<u>65,545</u>
	Unrestricted funds General £	Total 2020 £
Communication Services	111,666	111,666
Service Charges	19,772	19,772
	<u>131,438</u>	<u>131,438</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

5 Income from other trading activities

	Unrestricted funds General £	Total 2021 £
Trading income;		
Other trading income	54	54
	54	54
	Unrestricted funds General £	Total 2020 £
Trading income;		
Other trading income	5,276	5,276
Local fundraising and street collection income	1,950	1,950
	7,226	7,226

6 Investment income

	Unrestricted funds General £	Total 2021 £
Interest receivable and similar income;		
Interest receivable on bank deposits	13	13
	13	13
	Unrestricted funds General £	Total 2020 £
Interest receivable and similar income;		
Interest receivable on bank deposits	70	70
	70	70

dDeafflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

7 Other income

	Unrestricted funds General £	Total 2021 £
Fees and supplies	9,291	9,291
	Unrestricted funds General £	Total 2020 £
Fees and supplies	22,336	22,336

8 Expenditure on raising funds

a) Costs of trading activities

	Note	Unrestricted funds General £	Total 2021 £
Costs of goods sold		519	519
		519	519
		Unrestricted funds General £	Total 2020 £
Costs of goods sold		3,307	3,307
		3,307	3,307

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

9 Expenditure on charitable activities

	Activity undertaken directly £	Activity support costs £	2021 £
Staff Costs	58,855	16,220	75,075
Office Equipment Rental	885	-	885
Heat, light and water	8,060	-	8,060
Insurance	6,191	-	6,191
Repairs and Renewals	15,037	-	15,037
Telephone	3,631	-	3,631
Printing, Postage and Stationery	515	-	515
Interpreting and Signing Costs	38,884	-	38,884
Section Expenses	4,422	-	4,422
Sundry Expenses	11,271	-	11,271
Professional Fees	6,444	-	6,444
Depreciation	12,910	-	12,910
	<u>167,105</u>	<u>16,220</u>	<u>183,325</u>
	Activity undertaken directly £	Activity support costs £	2020 £
Staff Costs	55,355	16,409	71,764
Office Equipment Rental	822	-	822
Heat, light and water	9,683	-	9,683
Insurance	6,648	-	6,648
Repairs and Renewals	5,757	-	5,757
Telephone	2,872	-	2,872
Printing, Postage and Stationery	817	-	817
Interpreting and Signing Costs	79,473	-	79,473
Section Expenses	20,249	-	20,249
Sundry Expenses	4,038	-	4,038
Professional Fees	4,057	-	4,057
Depreciation	13,000	-	13,000
	<u>202,771</u>	<u>16,409</u>	<u>219,180</u>

£115,547 (2020 - £219,095) of the above expenditure was attributable to unrestricted funds and £72,140 (2020 - £Nil) to restricted funds.

In addition to the expenditure analysed above, there are also governance costs of £4,362 (2020 - £4,311) which relate directly to charitable activities. See note 10 for further details.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Analysis of governance and support costs

Charitable activities expenditure

		Unrestricted funds General £	Total 2021 £
Staff Costs	Basis of allocation time	16,220	16,220
		<hr/>	<hr/>
		Unrestricted funds General £	Total 2020 £
Staff Costs	Basis of allocation time	16,409	16,409
		<hr/>	<hr/>

Governance costs

		Unrestricted funds General £	Total 2021 £
Staff costs			
Wages and salaries		2,862	2,862
Independent examiner fees			
Examination of the financial statements		1,500	1,500
		<hr/>	<hr/>
		4,362	4,362
		<hr/>	<hr/>
		Unrestricted funds General £	Total 2020 £
Staff costs			
Wages and salaries		2,896	2,896
Independent examiner fees			
Examination of the financial statements		1,415	1,415
		<hr/>	<hr/>
		4,311	4,311
		<hr/>	<hr/>

11 Government grants

£2,000 was received from Stoke on Trent City Council.
 £19,537 was received from HMRC as part of the Job Retention Scheme.
 £80,638 was received from the National Lottery Community Fund.
 £1,626 was received from Coalfields Regeneration Trust
 The amount of grants recognised in the financial statements was £103,801 (2020 - £2,075).
 There were no unfulfilled conditions at the year end.

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Notes to the Financial Statements for the Year Ended 31 March 2021

12 Net incoming/outgoing resources

Net outgoing resources for the year include:

	2021 £	2020 £
Other non-audit services	1,500	1,415
Depreciation of fixed assets	13,015	13,370

13 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses from the charity during the year.

14 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	75,334	76,653
Social security costs	1,420	1,682
Pension costs	1,183	1,188
	<u>77,937</u>	<u>79,523</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Direct staff	6	6
Administration	1	1
	<u>7</u>	<u>7</u>

Contributions to the employee pension schemes for the year totalled £1,183 (2020 - £1,188).

No employee received emoluments of more than £60,000 during the year.

The total employee benefits of the key management personnel of the charity were £26,019 (2020 - £25,740).

15 Taxation

The charity is a registered charity and is therefore exempt from taxation.

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

16 Tangible fixed assets

	Land and buildings £	Furniture and equipment £	Total £
Cost			
At 1 April 2020	302,900	175,762	478,662
Additions	-	409	409
At 31 March 2021	302,900	176,171	479,071
Depreciation			
At 1 April 2020	110,654	166,057	276,711
Charge for the year	6,019	6,996	13,015
At 31 March 2021	116,673	173,053	289,726
Net book value			
At 31 March 2021	186,227	3,118	189,345
At 31 March 2020	192,246	9,705	201,951

17 Stock

	2021 £		2020 £
Stocks	563		907

18 Debtors

	2021 £		2020 £
Trade debtors	20,085		10,473
Other debtors	3,202		-
	23,287		10,473

19 Cash and cash equivalents

	2021 £		2020 £
Cash at bank	120,045		113,421

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Notes to the Financial Statements for the Year Ended 31 March 2021

20 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	7,475	251
Other taxation and social security	706	1,403
Other creditors	491	-
Accruals	2,380	2,560
Deferred income	3,058	1,626
	<u>14,110</u>	<u>5,840</u>
	2021 £	2020 £
Deferred income at 1 April 2020	12,677	14,302
Resources deferred in the period	5,728	-
Amounts released from previous periods	<u>(1,626)</u>	<u>(1,625)</u>
Deferred income at year end	<u>16,779</u>	<u>12,677</u>

21 Creditors: amounts falling due after one year

	2021 £	2020 £
Deferred income	<u>13,721</u>	<u>11,051</u>

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Notes to the Financial Statements for the Year Ended 31 March 2021

22 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2021 £
Unrestricted funds					
<i>General</i>					
dDeaflinks General Fund	208,940	94,976	(105,524)	1,400	199,792
Bar Account	2,194	54	(519)	-	1,729
BSL Sign Language Courses	70,823	8,087	(10,023)	8,498	77,385
	<u>281,957</u>	<u>103,117</u>	<u>(116,066)</u>	<u>9,898</u>	<u>278,906</u>
Restricted funds					
Property Revaluation Fund	11,200	-	-	(1,400)	9,800
S&S Club	16,703	-	-	-	16,703
Community Fund TNL	-	80,638	(72,140)	(8,498)	-
Total restricted funds	<u>27,903</u>	<u>80,638</u>	<u>(72,140)</u>	<u>(9,898)</u>	<u>26,503</u>
Total funds	<u>309,860</u>	<u>183,755</u>	<u>(188,206)</u>	<u>-</u>	<u>305,409</u>
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
dDeaflinks General Fund	270,741	139,532	(203,242)	1,909	208,940
Bar Account	225	5,276	(3,307)	-	2,194
BSL Sign Language Courses	69,245	22,336	(20,249)	(509)	70,823
	<u>340,211</u>	<u>167,144</u>	<u>(226,798)</u>	<u>1,400</u>	<u>281,957</u>
Restricted					
Property Revaluation Fund	12,600	-	-	(1,400)	11,200
S&S Club	16,703	-	-	-	16,703
Total restricted funds	<u>29,303</u>	<u>-</u>	<u>-</u>	<u>(1,400)</u>	<u>27,903</u>
Total funds	<u>369,514</u>	<u>167,144</u>	<u>(226,798)</u>	<u>-</u>	<u>309,860</u>

dDeaflinks-Staffordshire

Notes to the Financial Statements for the Year Ended 31 March 2021

The specific purposes for which the funds are to be applied are as follows:

Revaluation Reserve

The land and buildings was revalued and the revalued amount is being written off over 20 years.

S&S Fund

These are a collection of accounts which are from various social groups run by volunteers of the charity, so the funds are accounted for each year under the umbrella of dDeaflinks Staffordshire.

Community Fund TNL

A grant to cover core services and run BSL courses over the next 6 months.

23 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2021 £
Tangible fixed assets	179,545	9,800	189,345
Current assets	127,192	16,703	143,895
Current liabilities	(14,110)	-	(14,110)
Creditors over 1 year	(13,721)	-	(13,721)
Total net assets	278,906	26,503	305,409
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2020 £
Tangible fixed assets	190,750	11,200	201,950
Current assets	124,801	-	124,801
Current liabilities	(5,840)	-	(5,840)
Creditors over 1 year	(11,051)	-	(11,051)
Total net assets	298,660	11,200	309,860

24 Related party transactions

There were no related party transactions in the year.

