

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**

<b>Trustees</b>	Margaret Bailey-Barker Patricia Barnett Anne Cartlidge Sandra Miller George Mouse Stephanie Vaughey Mark Veale Margaret Williamson
<b>Senior Management Team</b>	Mrs R.E. Woodcock, Manager (to 28 July 2021)
<b>Principal Office</b>	The Ellis Centre Wellesley Street Stoke on Trent ST1 4NF  The charity is incorporated in England.
<b>Company Registration Number</b>	03372231
<b>Charity Registration Number</b>	1063573
<b>Bankers</b>	Lloyds Bank Fountain Square Hanley Stoke on Trent ST1 1LE
<b>Independent Examiner</b>	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 £
<b>Income and Endowments from:</b>				
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>
<b>Expenditure on:</b>				
Raising funds	8	(519)	-	(519)
Charitable activities	9	<u>(115,547)</u>	<u>(72,140)</u>	<u>(187,687)</u>
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		<u>9,898</u>	<u>(9,898)</u>	<u>-</u>
Net movement in funds		(3,051)	(1,400)	(4,451)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>281,957</u>	<u>27,903</u>	<u>309,860</u>
Total funds carried forward	22	<u>278,906</u>	<u>26,503</u>	<u>305,409</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 £
<b>Income and Endowments from:</b>				
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		167,144	-	167,144
<b>Expenditure on:</b>				
Raising funds	8	(3,307)	-	(3,307)
Charitable activities	9	(223,491)	-	(223,491)
Total expenditure		(226,798)	-	(226,798)
Net expenditure		(59,654)	-	(59,654)
Transfers between funds		1,400	(1,400)	-
Net movement in funds		(58,254)	(1,400)	(59,654)
<b>Reconciliation of funds</b>				
Total funds brought forward		340,211	29,303	369,514
Total funds carried forward	22	281,957	27,903	309,860

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**

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

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.

**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:

<b>Asset class</b>	<b>Depreciation method and rate</b>
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
	<u>54</u>	<u>54</u>
	Unrestricted funds General £	Total 2020 £
Trading income;		
Other trading income	5,276	5,276
Local fundraising and street collection income	1,950	1,950
	<u>7,226</u>	<u>7,226</u>

#### 6 Investment income

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

## dDeaflinks-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
	<u>9,291</u>	<u>9,291</u>
	Unrestricted funds General £	Total 2020 £
Fees and supplies	22,336	22,336
	<u>22,336</u>	<u>22,336</u>

#### 8 Expenditure on raising funds

##### a) Costs of trading activities

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

## 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
		Unrestricted funds General £	Total 2020 £
Staff Costs	Basis of allocation time	16,409	16,409

##### 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
	4,362	4,362
	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
	4,311	4,311

#### 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.

## **dDeaflinks-Staffordshire**

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

#### **12 Net incoming/outgoing resources**

Net outgoing resources for the year include:

	<b>2021</b>	<b>2020</b>
	<b>£</b>	<b>£</b>
Other non-audit services	1,500	1,415
Depreciation of fixed assets	<u>13,015</u>	<u>13,370</u>

#### **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:

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

	<b>2021</b>	<b>2020</b>
	<b>No</b>	<b>No</b>
Direct staff	6	6
Administration	<u>1</u>	<u>1</u>
	<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 £
<b>Cost</b>			
At 1 April 2020	302,900	175,762	478,662
Additions	-	409	409
At 31 March 2021	302,900	176,171	479,071
<b>Depreciation</b>			
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
<b>Net book value</b>			
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

## dDeaflinks-Staffordshire

### 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>
	<b>2021 £</b>	<b>2020 £</b>
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>

## dDeaflinks-Staffordshire

### 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 £
<b>Unrestricted funds</b>					
<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>
<b>Restricted funds</b>					
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)	-
<b>Total restricted funds</b>	<u>27,903</u>	<u>80,638</u>	<u>(72,140)</u>	<u>(9,898)</u>	<u>26,503</u>
<b>Total funds</b>	<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 £
<b>Unrestricted funds</b>					
<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>
<b>Restricted</b>					
Property Revaluation Fund	12,600	-	-	(1,400)	11,200
S&S Club	16,703	-	-	-	16,703
<b>Total restricted funds</b>	<u>29,303</u>	<u>-</u>	<u>-</u>	<u>(1,400)</u>	<u>27,903</u>
<b>Total funds</b>	<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	<u>278,906</u>	<u>26,503</u>	<u>305,409</u>
	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	<u>298,660</u>	<u>11,200</u>	<u>309,860</u>

#### 24 Related party transactions

There were no related party transactions in the year.

