

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

Contents

Reference and Administrative Details	1
Trustees Report	2 to 4
Independent Examiner's Report	5
Statement of Financial Activities	6 to 7
Balance Sheet	8 to 9
Notes to the Financial Statements	10 to 24

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 it's 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').

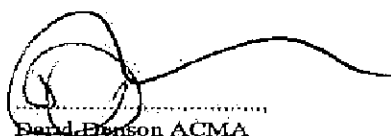
Having satisfied myself that the accounts of the Company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of your charity's accounts as carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). 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 Benson 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		103,117	80,638	183,755
Expenditure on:				
Raising funds	8	(519)	-	(519)
Charitable activities	9	(115,547)	(72,140)	(187,687)
Total expenditure		(116,066)	(72,140)	(188,206)
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	278,906	26,503	305,409

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.

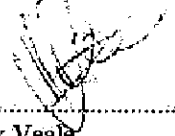
These financial statements have been prepared in accordance with the special provisions relating to companies subject to the small companies regime within Part 15 of the Companies Act 2006.

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~~ 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
	<u>16,470</u>	<u>4,000</u>	<u>20,470</u>
	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>

4 Income from charitable activities

	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>
	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>

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
	<u>834</u>	<u>834</u>
	Unrestricted funds General £	Total 2021 £
Trading income;		
Other trading income	54	54
	<u>54</u>	<u>54</u>

6 Investment Income

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

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
	<u>5,164</u>	<u>5,164</u>
	Unrestricted funds General £	Total 2021 £
Fees and supplies	9,291	9,291
	<u>9,291</u>	<u>9,291</u>

8 Expenditure on raising funds

a) Costs of trading activities

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

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	<u>12,182</u>	<u>12,182</u>
		Unrestricted funds General £	Total 2021 £
Staff Costs	Basis of allocation time	<u>16,220</u>	<u>16,220</u>

Governance costs

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

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	<u>11,970</u>	<u>13,015</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:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	67,782	75,334
Social security costs	-	1,420
Pension costs	<u>954</u>	<u>1,183</u>
	<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	<u>1</u>	<u>1</u>
	<u>6</u>	<u>7</u>

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	<u>302,900</u>	<u>131,718</u>	<u>63,455</u>	<u>498,073</u>
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	<u>122,692</u>	<u>123,817</u>	<u>55,187</u>	<u>301,696</u>
Net book value				
At 31 March 2022	<u>180,208</u>	<u>7,901</u>	<u>8,268</u>	<u>196,377</u>
At 31 March 2021	<u>186,227</u>	<u>2,811</u>	<u>306</u>	<u>189,344</u>

17 Stock

	2022 £	2021 £
Stocks	<u>-</u>	<u>563</u>

18 Debtors

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

19 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	<u>56,288</u>	<u>120,045</u>

dDeaflinks-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	-
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)	-
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>