

Child Hearing Impairment and Language Development Project

UNAUDITED FINANCIAL STATEMENTS

YEAR ENDED 31ST MARCH 2023

REGISTERED CHARITY: 1070908

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

REPORT OF THE TRUSTEES

YEAR ENDED 31ST MARCH 2023

The Trustees present their report and the audited financial statements of the charity for the year ended 31st March 2023.

REFERENCE AND ADMINISTRATIVE DETAILS

Charity Name	Child Hearing Impairment and Language Development Project
Charity Number	1070908
Principal office	Middlesbrough Deaf Centre Derwent Street North Ormesby Middlesbrough TS3 6JD

Trustees

R A Lister
A Duffy
M B Hebb
Craig Jones

Accountants

Azets
New Garth House
Upper Garth Gardens
Guisborough
TS14 6HA

STRUCTURE GOVERNANCE AND MANAGEMENT

The Child Hearing Impairment and Language Development Project registered as a charity on 7 August 1998 by constitution adopted on 8 September 1997 as amended 9 March 1998.

OBJECTIVES AND ACTIVITIES

The charity's objects are to further the relief and education of children and their families living with deafness throughout the area of benefit.

**CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT
REPORT OF THE TRUSTEES (continued)
YEAR ENDED 31ST MARCH 2023**

ACHIEVEMENTS AND PERFORMANCE

CHILD Deaf Youth Project (CDYP) are a vibrant registered charity, working for the benefit of all Deaf and hard of hearing children and young people within the Tees Valley Area. We facilitate and develop communication skills and provide positive Deaf role models. We aim to reduce isolation, encourage self-esteem and independence. We strive to empower Deaf young people to make informed and positive decisions about their future, giving them the opportunity to reach their full potential.

We welcome children and young people from age five to nineteen who use a variety of communication methods from British Sign Language to Oral. CHILD Deaf Youth Project aims to improve and enhance the lives of Deaf children and young people to build their confidence, self-esteem and develop a positive identity in society.

We provide 2 youth clubs that run all year including half terms and summer holidays.

FINANCIAL REVIEW

The statement of financial activities shows a surplus for the year of £1,900 and total reserves stand at £45,347.

The unrestricted reserves of the charity amount to £32,066 of which free reserves (i.e. those funds not designated or tied up with fixed assets) amount to £32,066.

RESERVES POLICY AND RISK MANAGEMENT

It is the policy of the charity to maintain unrestricted funds which are the free reserves of the charity, at a level which equates to six months unrestricted expenditure. This provides sufficient funds to cover management, administration, and support costs and to respond to emergencies.

The trustees actively review the major risks which the charity face on a regular basis and believe that maintaining our free reserves at the levels stated above will provide sufficient resources in the event of adverse conditions.

The trustees' annual report was approved on _____ and signed on behalf of the board of trustees by:



A Duffy
Trustee

**CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT
YEAR ENDED 31ST MARCH 2023**

Independent Examiner's Report to the Trustees of Child Hearing Impairment and Language Development Project

I report on the accounts of the company for the year ended 31st March 2023 which are set out on pages 4 to 11

Responsibilities and basis of report

As the trustees of the charity, you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 ('the Act')

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of the charity as required by section 130 of the Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the applicable requirements concerning the form and content of the accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Graham Fitzgerald BA FCA DChA
Azets

2nd November 2023

Wynyard Park House
Wynyard Park Avenue
Wynyard
TS22 5TB

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

**STATEMENT OF FINANCIAL ACTIVITIES
YEAR ENDED 31ST MARCH 2023**

	Note	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £	2022 Total Funds £
Income and endowments					
Donations and legacies	4	454	27,837	28,291	11,769
Charitable activities	5	16,886	-	16,886	6,061
Investment income	6	134	-	134	4
TOTAL INCOME		<u>17,474</u>	<u>27,837</u>	<u>45,311</u>	<u>17,834</u>
EXPENDITURE					
On charitable activities	7	25,282	18,558	43,840	26,227
TOTAL EXPENDITURE		<u>25,282</u>	<u>18,558</u>	<u>43,840</u>	<u>26,227</u>
Net income/(expenditure)		<u>(7,808)</u>	<u>9,279</u>	<u>1,471</u>	<u>(8,393)</u>
Transfer		-	-	-	-
Fund balances brought forward		39,445	4,002	43,447	51,840
Fund balances carried forward		<u>31,637</u>	<u>13,281</u>	<u>44,918</u>	<u>43,447</u>

The notes on pages 6 to 11 form part of these accounts.

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

BALANCE SHEET

AS AT 31ST MARCH 2023

	Note	2023	2022
		£	£
CURRENT ASSETS			
Debtors and prepayments	13	-	429
Cash at bank and in hand		46,353	43,468
		<u>46,353</u>	<u>43,897</u>
CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	14	1,435	450
NET CURRENT ASSETS		<u>44,918</u>	<u>43,447</u>
NET ASSETS		<u>44,918</u>	<u>43,447</u>
FUNDS OF THE CHARITY			
Restricted funds		13,281	4,002
Unrestricted funds		31,637	39,445
TOTAL CHARITY FUNDS		<u>44,918</u>	<u>43,447</u>

These financial statements were approved by the board of trustees and authorised for issue on signed on behalf of the board by and are



A Duffy
Trustee

The notes on pages 6 to 12 form part of these accounts

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

1. General information

The charity is registered charity in England and Wales and is unincorporated. The address of the principal office is Middlesbrough Deaf Centre, Derwent Street, North Ormesby, Middlesbrough TS3 6JD.

2. Statement of compliance

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011.

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

3. ACCOUNTING POLICIES (continued)

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- Income from donations or grants is recognised when there is evidence of entitlement to gift, receipt is probable, and its amount can be measured reliably.
- Legacy income is recognised when receipt is probable, and entitlement is established.
- Income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- Income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- Expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities and the sale of donated goods.
- Expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- Other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible fixed assets

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

3. ACCOUNTING POLICIES (continued)

Tangible assets (continued)

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure with the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures and fittings - written off in year of purchase

Impairment of fixed assets

A review for indicators of impairment is carried out at each rereporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purpose of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

4. Donations and legacies

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Donations				
Donations	454	-	454	611
Grants				
Middlesbrough Borough Council	-	8,000	8,000	5,500
Middlesbrough Borough Council - Equipment	-	1,124	1,124	-
BBC Children In Need	-	6,796	6,796	-
Community Fund	-	11,917	11,917	-
Coronavirus Job Retention Scheme	-	-	-	5,658
	<u>454</u>	<u>27,837</u>	<u>28,291</u>	<u>11,769</u>

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

5. Charitable activities

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Access to Work	12,392	-	12,392	5,467
Youth Club Subscriptions & Tuck Shop	1,731	-	1,731	594
Child Deaf Project	2,763	-	2,763	-
	<u>16,886</u>	<u>-</u>	<u>16,886</u>	<u>6,061</u>

6. Investment income

	Unrestricted £	Restricted £	2023 Total £	2022 Total £
Bank interest receivable	134	-	134	4
	<u>134</u>	<u>-</u>	<u>134</u>	<u>4</u>

7. Expenditure on charitable activities by activity type

	Charitable Activities £	Governance Costs £	2023 Total £	2022 Total £
Child Deaf Youth Project	12,995	-	12,995	11,449
Middlesbrough Borough Council	7,639	-	7,639	1,597
Community Fund	5,669	-	5,669	-
BBC Children In Need	5,250	-	5,250	-
Youth Club	159	-	159	3,956
Access to Work	12,128	-	12,128	7,053
My Donation	-	-	-	2,172
	<u>43,840</u>	<u>-</u>	<u>43,840</u>	<u>26,227</u>

8. Independent examination fees

	2023 £	2022 £
Independent Examiner's Fee	<u>420</u>	<u>420</u>

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

9. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023	2022
	£	£
Wages and Salaries	21,425	13,357
	<u>21,425</u>	<u>13,357</u>

The average number of employees during the year was 2 (2022: 1).

No employee received employee benefits of more than £60,000 during the year (2022: Nil)

10. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

11. Tangible fixed assets

	Fixtures and fittings
	£
COST	
At 1 st April 2022	6,713
Additions	1,139
At 31 st March 2023	<u>7,852</u>
DEPRECIATION	
At 1 st April 2022	6,713
Charge for the year	1,139
At 31 st March 2023	<u>7,852</u>
NET BOOK VALUE	
At 31 st March 2023	<u>-</u>
At 31 st March 2022	<u>-</u>

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

12. Debtors

	2023 £	2022 £
Prepayments and accrued income	-	429
	<u>-</u>	<u>429</u>

13. Creditors: Amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	450	450
Social Security and other taxes	985	-
	<u>1,435</u>	<u>450</u>

14. Analysis of charitable funds

	Opening Balance £	Incoming Resources £	Resources Expended £	Transfers £	Closing Balance £
Restricted Funds					
Middlesbrough Borough Council	2,502	8,000	(6,168)	-	4,334
Middlesbrough Borough Council -Equipment Fund	1,500	1,124	(1,471)	-	1,153
Community Fund	-	11,917	(5,669)	-	6,248
BBC Children in Need		6,796	(5,250)	-	1,546
	<u>4,002</u>	<u>27,837</u>	<u>(18,558)</u>	<u>-</u>	<u>13,281</u>
Total Restricted Funds					
Unrestricted Funds					
Child Deaf Project	23,112	2,897	(12,995)	-	13,014
Youth Club	10,563	1,731	(159)	-	12,135
Access to Work	(809)	12,392	(12,128)	-	(545)
My Donation	6,579	454	-	-	7,033
	<u>43,447</u>	<u>45,311</u>	<u>(43,840)</u>	<u>-</u>	<u>44,918</u>
Total Funds					

Purpose of Restricted Funds

Middlesbrough BC – To cover activity costs.

Middlesbrough BC Equipment – to cover equipment costs.

BBC Children In Need – To cover Youth Workers Salary.

Community Funds – To cover salary and running costs.

CHILD HEARING IMPAIRMENT AND LANGUAGE DEVELOPMENT PROJECT

NOTES TO THE ACCOUNTS FOR THE YEAR ENDED 31ST MARCH 2023

15. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted Funds £	Restricted Funds £	2023 Total Funds £
Current Assets	32,087	14,266	46,353
Current Liabilities	(450)	(985)	(1,435)
	<u>31,637</u>	<u>13,281</u>	<u>44,918</u>