

East Sussex Hearing

England & Wales · Charity number 1101140

Details

Other names	EAST SUSSEX HEARING RESOURCE CENTRE
Status	Registered
Legal form	Charitable company
Company number	04716514
Registered	2003-12-10
Register	View on the Charity Commission register

Contact

Address	C/O Caladine Chantry House 22 Upperton Road Eastbourne East Sussex
Phone	01323722505
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Website	www.eastsussexhearing.org.uk

Activities

Objects: THE RELIEF OF PERSONS WHO ARE DEAF, HEARING IMPAIRED OR DEAFBLIND RESIDENT IN EAST SUSSEX AND THE SURROUNDING AREAS BY SUCH MEANS AS ARE EXCLUSIVELY CHARITABLE ACCORDING TO THE LAWS OF ENGLAND AND WALES, INCLUDING BUT NOT LIMITED TO THE PROVISION OF ADVICE, INFORMATION AND SUPPORT AND OTHER SERVICES CALCULATED TO RELIEVE THE NEEDS OF SUCH PERSONS.

Activities: TO PROVIDE INFORMATION, ADVICE AND SUPPORT TO DEAF, HARD OF HEARING AND DEAFBLIND PEOPLE AND THEIR CARERS IN EAST SUSSEX

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** Education/training, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** EAST SUSSEX
- East Sussex

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£383,627	£449,941	-	-
2024-03-31	£344,879	£380,228	-	-
2023-03-31	£234,347	£344,101	-	-
2022-03-31	£255,345	£281,582	-	-
2021-03-31	£287,256	£279,458	-	-

Trustees

Name	Role	Appointed
David Keith Bone	Chair	2017-01-11
Adrian Richard Carter		2022-04-29
Dr Jo Martyr		2021-02-24
Dr Karen Norwood		2024-03-22
Paul Anthony Murden		2025-03-28
Susan Jayne Thursfield		2021-03-25

Accounts

Charity registration number 1101140 (England and Wales)

Company registration number 04716514

EAST SUSSEX HEARING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025



EAST SUSSEX HEARING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Bone G Morris Dr J Martyr S Thursfield A Carter Dr K Norwood Mr P Murden	(Appointed 28 March 2025)
Chief Executive- joint	M Dimmock	
Chief Executive- joint	G Chetcuti	
Secretary	G Chetcuti	
Charity number	1101140	
Company number	04716514	
Independent examiner	J Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	Metro Bank One Southampton Row London WC1B 5HA	

EAST SUSSEX HEARING

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EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The Trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The Charity's main objectives remain unchanged and that is to improve the quality of life for people with hearing loss and anyone with a dual sensory loss (deafblind) and to reduce loneliness and isolation within the community. We provide a range of support services for clients including: information & advice, equipment demonstrations and installations, lipreading and sign language classes, communication training, peer support groups, hearing health checks including initial hearing screening, and microsuction ear wax removal. In addition to the above-mentioned services, we also provide Deaf Awareness Training to family, friends, carers, health worker and businesses to enable them to communicate more effectively with someone who has a hearing loss.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Some of our key services include:

Information and Advice – From our Centre in Eastbourne and throughout the county via our volunteer-led outreach service and Hearing Hopper outreach vehicle.

Hard of Hearing Groups – Support groups in Eastbourne, Lewes, Uckfield, St Leonards-on-Sea and Hastings.

Deafblind Groups – Support group in Eastbourne.

Sign Language Classes – Our Eastbourne Centre (4), other (3).

Lipreading Classes – Eastbourne and Seaford.

Hearing Health Checks and Initial Hearing Screening – From our Centre in Eastbourne and throughout the county via our Hearing Hopper outreach vehicle and community-based pop-up-sessions. Ear wax removal is available from our Centre in Eastbourne or at home.

Equipment Installation and Repair – We Install and maintain hearing assistive equipment on behalf of East Sussex County Council's Sensory Impairment Team (SIRT).

Hearing Assistive Equipment Demonstrations – From our Centre in Eastbourne and throughout the county via our Hearing Hopper outreach vehicle.

Volunteering – A range of voluntary opportunities are available in our Centre in Eastbourne and throughout the county.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The future

Our key goals for the next 12 months or so are:

- To generate increased funding to enable us to continue to run our existing services.
- To expand the reach of our 'Hearing Hopper' outreach vehicle to enable us to reach even more rural and isolated communities.
- Continue to run and expand our hearing health checks and initial hearing screening service.
- To develop further our Deaf Awareness Training services with a focus on supporting businesses and organisations to become more hearing-loss friendly and inclusive.

We are a small charity with a loyal and dedicated team of staff and volunteers and we pride ourselves on the level of service that we provide. However, we can only continue to provide this much needed service to the local hard of hearing community with the kind, generous support of funders; moving us closer to achieving our goal of an inclusive society where hard of hearing people can feel part of their local community and enjoy an independent life.

Financial review

There was a surplus for the year on general funds of £24,404 after transferring £88,815 from the designated property fund and after covering any deficits arising on restricted funds (2024: deficit of £52,298).

The charity seek to maintain at least 3 months operating expenditure as reserves calculated to be between £60,000 and £70,000. General fund carried forward are £41,800 (2024: £17,396) and the trustees are looking to raise income levels through grant making trusts and a variety of fundraising initiatives.

The Charity still holds £229,420 on designated unrestricted fund for property matters which can be utilised for General fund matters.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and was registered with the Charity Commission for England and Wales on 10 December 2003.

The Charity changed its name to East Sussex Hearing on 5th June 2020.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Bone

G Morris

Dr J Martyr

S Thursfield

A Carter

Mr E Rayner

(Resigned 1 May 2024)

Dr K Norwood

Mr P Murden

(Appointed 28 March 2025)

All of the Trustees are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

New Trustees are appointed by majority vote of members in general meeting

Following the retirement of Mr D Rowan the Charity is managed on a day to day basis by Mr M Dimmock and Mrs G Chetcuti as joint chief executives together with support staff. Trustees meet regularly to oversee the work of the charity.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) ***FOR THE YEAR ENDED 31 MARCH 2025***

The Trustees' report was approved by the Board of Trustees.



D Bone
Chairman

14 November 2025

EAST SUSSEX HEARING

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The Trustees, who are also the directors of East Sussex Hearing for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EAST SUSSEX HEARING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST SUSSEX HEARING

I report to the Trustees on my examination of the financial statements of East Sussex Hearing (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

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

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements 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 financial statements 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 financial statements to be reached.



J Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 14 November 2025

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Current financial year

		Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £	Total 2024 £
	Notes					
<u>Income from:</u>						
Voluntary Income	3	38,080	-	-	38,080	12,170
Incoming resources from charitable activities	4	336,420	-	1,290	337,710	315,380
Other income	5	3,524	-	-	3,524	9,667
Investments	6	4,313	-	-	4,313	7,662
Total income		382,337	-	1,290	383,627	344,879
<u>Expenditure on:</u>						
Raising funds	7	-	-	-	-	1,125
Charitable Activities	8	433,394	-	16,547	449,941	379,103
Total resources expended		433,394	-	16,547	449,941	380,228
Net gains/(losses) on investments	13	(7,326)	-	-	(7,326)	13,051
Net outgoing resources before transfers		(58,383)	-	(15,257)	(73,640)	(22,298)
Gross transfers between funds	21-23	82,787	(88,815)	6,028	-	-
Net movement in funds		24,404	(88,815)	(9,229)	(73,640)	(22,298)
Fund balances at 1 April 2024		17,396	318,235	31,842	367,473	389,771
Fund balances at 31 March 2025		41,800	229,420	22,613	293,833	367,473

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

Prior financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
	Notes				
<u>Income from:</u>					
Voluntary Income	3	12,170	-	-	12,170
Incoming resources from charitable activities	4	276,787	-	38,593	315,380
Other income	5	9,667	-	-	9,667
Investments	6	7,662	-	-	7,662
Total income		306,286	-	38,593	344,879
<u>Expenditure on:</u>					
Raising funds	7	1,125	-	-	1,125
Charitable Activities	8	361,851	-	17,252	379,103
Total resources expended		362,976	-	17,252	380,228
Net gains/(losses) on investments	13	13,051	-	-	13,051
Net outgoing resources before transfers		(43,639)	-	21,341	(22,298)
Gross transfers between funds	21	(8,659)	-	8,659	-
Net income/(expenditure) for the year/ Net movement in funds		(52,298)	-	30,000	(22,298)
Fund balances at 1 April 2023		69,694	318,235	1,842	389,771
Fund balances at 31 March 2024		17,396	318,235	31,842	367,473

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Property, plant and equipment	15		28,804		42,793
Current assets					
Inventories	16	16,216		22,000	
Trade and other receivables	17	19,827		16,235	
Investments	18	149,902		157,229	
Cash at bank and in hand		92,390		137,769	
		278,335		333,233	
Current liabilities	19	(13,306)		(8,553)	
Net current assets			265,029		324,680
Total assets less current liabilities			293,833		367,473
Income funds					
Restricted funds	21		22,613		31,842
Unrestricted funds - designated	23		229,420		318,235
Unrestricted funds - general			41,800		17,396
			293,833		367,473

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 14 November 2025



D Bone
Chairman

Company Registration No. 04716514

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Company information

East Sussex Hearing is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives. The core activities of the charity East Sussex Hearing are overseen by the general fund which also incorporates the Hearing Resource Centre and Induction Loop Installation work. The general fund provides support funding for the various other activities of the Trust to include sign writing, lip reading, outreach and prescription work all considered core activities of the Trust.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund together with the appropriate management and support costs.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EAST SUSSEX HEARING

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

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a reducing balance basis
Motor vehicles	20%-25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed assets costing below £2,000 are not capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EAST SUSSEX HEARING

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

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Allocation and apportionment of costs

Salaries are apportioned between the charitable activities based upon time allocated to each project.

Direct costs of fundraising are allocated accordingly to the project that incurred the expense.

1.14 Current asset investments

Current asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

EAST SUSSEX HEARING

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

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	14,452	12,170
Legacies	23,628	-
	<u>38,080</u>	<u>12,170</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Fees receivable	131,827	1,290	133,117	84,259	2,229	86,488
Grants receivable	204,593	-	204,593	192,528	36,364	228,892
	<u>336,420</u>	<u>1,290</u>	<u>337,710</u>	<u>276,787</u>	<u>38,593</u>	<u>315,380</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>3,524</u>	<u>9,667</u>

EAST SUSSEX HEARING

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

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Income from unlisted investments	4,276	4,192
Interest receivable	37	3,470
	4,313	7,662

7 Raising funds

	Total 2025 £	Unrestricted funds general 2024 £
<u>Fundraising and publicity</u>		
Contract services (Fundraisers)	-	1,125
	-	1,125

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable Expenditure by Activity

	Hearing Resource Centre 2025 £	Outreach Worker 2025 £	Sign Language Classes 2025 £	Lip Reading Classes 2025 £	Prescrip- tions 2025 £	Deaf/Blind Persons 2025 £	Deaf Job Club 2025 £	Total 2025 £	Total 2024 £
Staff costs	121,782	12,722	24,504	4,623	75,284	5,682	797	245,394	230,295
Training	238	-	-	-	-	-	-	238	557
Venue hire	1,226	-	-	-	-	-	-	1,226	1,822
Travel and volunteer expenses	1,186	-	6	-	3	-	-	1,195	1,601
Fees	-	-	215	1,638	-	-	-	1,853	-
Van repairs and maintenance costs	16,592	-	-	-	5,615	-	-	22,207	6,484
Products and consumables	7,572	-	227	-	80,286	-	-	88,085	62,905
	148,596	12,722	24,952	6,261	161,188	5,682	797	360,198	303,664
Share of support costs (see note 9)	59,261	-	26	260	19,860	-	-	79,407	67,465
Share of governance costs (see note 9)	10,336	-	-	-	-	-	-	10,336	7,974
	218,193	12,722	24,978	6,521	181,048	5,682	797	449,941	379,103
Analysis by fund									
Unrestricted funds - general	216,851	12,222	24,978	-	173,661	5,682	-	433,394	361,851
Restricted funds	1,342	500	-	6,521	7,387	-	797	16,547	17,252
	218,193	12,722	24,978	6,521	181,048	5,682	797	449,941	379,103

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

8 Charitable Expenditure by Activity

For the year ended 31 March 2024

	Hearing Resource Centre £	Outreach Worker £	Sign Language Classes £	Lip Reading Classes £	Prescrip- tions £	Deaf/Blind Persons £	Deaf Job Club £	Total 2024 £
Staff costs	94,769	12,664	27,525	7,104	78,445	8,229	1,559	230,295
Training	557	-	-	-	-	-	-	557
Venue hire	1,722	-	100	-	-	-	-	1,822
Travel and volunteer expenses	1,465	-	59	-	77	-	-	1,601
Van repairs and maintenance costs	2,577	-	-	-	3,907	-	-	6,484
Products and consumables	7,452	-	-	-	55,453	-	-	62,905
	108,542	12,664	27,684	7,104	137,882	8,229	1,559	303,664
Share of support costs (see note 9)	54,400	1,515	-	5	10,030	1,515	-	67,465
Share of governance costs (see note 9)	5,754	-	-	2,220	-	-	-	7,974
	168,696	14,179	27,684	9,329	147,912	9,744	1,559	379,103
Analysis by fund								
Unrestricted funds - general	162,332	14,179	27,684	-	147,912	9,744	-	361,851
Restricted funds	6,364	-	-	9,329	-	-	1,559	17,252
	168,696	14,179	27,684	9,329	147,912	9,744	1,559	379,103

EAST SUSSEX HEARING

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

9 Support costs

	Support costs	Governance costs	2025	Support costs	Governance costs	2024
	£	£	£	£	£	£
Depreciation	16,079	-	16,079	8,733	-	8,733
Rent and service charges	33,576	-	33,576	30,493	-	30,493
Insurance	2,304	-	2,304	1,781	-	1,781
Computer and internet	4,864	-	4,864	3,816	-	3,816
Office expenses	19,173	-	19,173	20,170	-	20,170
Subscriptions	216	-	216	216	-	216
Telephone	3,195	-	3,195	2,256	-	2,256
Independent Examination	-	1,080	1,080	-	1,020	1,020
Professional fees	-	5,550	5,550	-	3,909	3,909
Accountancy	-	2,616	2,616	-	1,976	1,976
Payroll services	-	1,056	1,056	-	1,056	1,056
Annual return fee	-	34	34	-	13	13
	<u>79,407</u>	<u>10,336</u>	<u>89,743</u>	<u>67,465</u>	<u>7,974</u>	<u>75,439</u>
<u>Analysed between</u>						
Charitable activities	<u>79,407</u>	<u>10,336</u>	<u>89,743</u>	<u>67,465</u>	<u>7,974</u>	<u>75,439</u>

10 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	1,080	1,020
Depreciation of owned property, plant and equipment	<u>16,079</u>	<u>8,733</u>

11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

EAST SUSSEX HEARING

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

12 Employees

The average monthly number of employees during the year was:

	2025 Number	2024 Number
Manager	1	1
Administration	1	1
Charitable activities	8	8
Total	10	10

Employment costs	2025 £	2024 £
Wages and salaries	225,252	211,203
Social security costs	13,835	12,638
Other pension costs	6,307	6,454
	245,394	230,295

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

No employees are considered to be key management as recognised by the charity SORP.

13 Gains and losses on investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Gains/(losses) arising on:		
Revaluation of investments	(7,326)	13,051

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

EAST SUSSEX HEARING

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

15 Property, plant and equipment

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2024	32,292	61,930	94,222
Additions	2,090	-	2,090
	<u>34,382</u>	<u>61,930</u>	<u>96,312</u>
At 31 March 2025			
Depreciation and impairment			
At 1 April 2024	25,524	25,905	51,429
Depreciation charged in the year	2,215	13,864	16,079
	<u>27,739</u>	<u>39,769</u>	<u>67,508</u>
At 31 March 2025			
Carrying amount			
At 31 March 2025	<u>6,643</u>	<u>22,161</u>	<u>28,804</u>
At 31 March 2024	<u>6,768</u>	<u>36,025</u>	<u>42,793</u>

16 Inventories

	2025 £	2024 £
Finished goods and goods for resale	<u>16,216</u>	<u>22,000</u>

17 Trade and other receivables

	2025 £	2024 £
Amounts falling due within one year:		
Trade receivables	4,746	1,135
Other receivables	7,250	7,250
Prepayments and accrued income	7,831	7,850
	<u>19,827</u>	<u>16,235</u>

18 Current asset investments

	2025 £	2024 £
At 1 April 2024	157,229	144,175
Unrealised loss in year	(7,327)	13,054
	<u>149,902</u>	<u>157,229</u>
At 31 March 2025		

EAST SUSSEX HEARING

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

19 Current liabilities

	2025 £	2024 £
Accruals and deferred income	13,306	8,553

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,307	6,454

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2025 £
Be Smart IT workshops	1,342	-	(1,342)	-	-
Outreach work	500	-	(500)	-	-
Deaf Job Club Fund	-	-	(797)	797	-
Lipreading Fund	-	1,290	(6,521)	5,231	-
Hearing Hopper Fund	30,000	-	(7,387)	-	22,613
	<u>31,842</u>	<u>1,290</u>	<u>(16,547)</u>	<u>6,028</u>	<u>22,613</u>

Previous year:

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Be Smart IT workshops	1,342	-	-	-	1,342
Outreach work	500	-	-	-	500
Deaf Job Club Fund	-	-	(1,559)	1,559	-
Lipreading Fund	-	2,229	(9,329)	7,100	-
Hearing Hopper Fund	-	30,000	-	-	30,000
Sundry Restricted Funds	-	6,364	(6,364)	-	-
	<u>1,842</u>	<u>38,593</u>	<u>(17,252)</u>	<u>8,659</u>	<u>31,842</u>

EAST SUSSEX HEARING

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

21 Restricted funds (Continued)

Be Smart - IT workshops - this fund is used to run free workshops on using IT equipment such as laptops, tablets and smartphones.

Outreach work - grants received to run outreach events in Eastbourne.

Deaf Job Club Fund - this fund is for a return to work job club. The deficit on this fund was covered by a transfer from the General fund.

Lipreading Fund - this fund is for lipreading classes. The deficit on this fund was covered by a transfer from the General fund.

Sussex Community Fund - this grant is for running training, workshops, support classes and hearing aid maintenance.

Hearing Hopper Fund - A grant from Sussex Masonic Society for the purchase of a vehicle. The depreciation of the vehicle to be charged against the fund from 1st April 2024 over 4 years.

Sundry Restricted Funds - incorporates small restricted grants for a portable audiometer, hearing aids and micro-suction work. These funds were expended in the year.

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	17,396	382,337	(433,394)	82,787	(7,326)	41,800
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	69,694	306,286	(362,976)	(8,659)	13,051	17,396

EAST SUSSEX HEARING

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

23 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	Balance at 1 April 2023	Transfers	Balance at 1 April 2024	Transfers	Balance at 31 March 2025
	£	£	£	£	£
Capital fund (designated)	318,235	-	318,235	(88,815)	229,420

Notes

The capital fund represents gifts and funds set aside for future refurbishment of existing buildings or purchase or lease of a new building.

During the year 2024/25 the sum of £88,815 was transferred back to the General Fund to replenish reserves.

24 Analysis of net assets between funds

	Unrestricted funds general 2025 £	Unrestricted funds designated 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:				
Property, plant and equipment	6,643	-	22,161	28,804
Current assets/(liabilities)	35,157	229,420	452	265,029
	<u>41,800</u>	<u>229,420</u>	<u>22,613</u>	<u>293,833</u>

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Property, plant and equipment	12,793	-	30,000	42,793
Current assets/(liabilities)	4,603	318,235	1,842	324,680
	<u>17,396</u>	<u>318,235</u>	<u>31,842</u>	<u>367,473</u>

EAST SUSSEX HEARING

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

25 Operating lease commitments

Lessee

The company had annual commitments under non-cancellable operating leases for rent and services.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2025 £	2024 £
Within one year	33,000	31,900
Between two and five years	24,750	55,825
	<u>57,750</u>	<u>87,725</u>

26 Related party transactions

There were no other disclosable related party transactions during the year (2024: none).

Accounts

Charity registration number 1101140

Company registration number 04716514 (England and Wales)

EAST SUSSEX HEARING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024



Caladine

Chartered Certified Accountants

EAST SUSSEX HEARING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Bone G Morris Dr J Martyr S Thursfield A Carter Dr K Norwood	(Appointed 22 March 2024)
Chief Executive	D Rowan	
Secretary	D Rowan	
Charity number	1101140	
Company number	04716514	
Independent examiner	J Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	Metro Bank One Southampton Row London WC1B 5HA	

EAST SUSSEX HEARING

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Independent examiner's report	4
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Statement of financial position	7
Notes to the financial statements	8 - 20

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report and financial statements for the year ended 31 March 2024.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The Charity's main objectives remain unchanged and that is to improve the quality of life for people with hearing loss and anyone with a dual sensory loss (deafblind) and to reduce loneliness and isolation within the community. We provide a range of support services for clients including: information & advice, equipment demonstrations and installations, lipreading and sign language classes, communication training and peer support groups. In addition to the above-mentioned services, we also provide Deaf Awareness Training to family, friends, carers and "front-line" professional staff, to enable them to communicate more effectively with someone who has a hearing loss.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Some of our key services include:

Information and Advice – From our Centre in Eastbourne and throughout the county via our volunteer led Outreach service.

Hard of Hearing groups – Support groups in Eastbourne, Polegate, Uckfield, St Leonards-On-Sea and Hastings.

Deafblind groups – Support groups in Eastbourne.

Sign Language Classes – Eastbourne (3).

Lipreading Classes – Eastbourne, Lewes and Uckfield.

Equipment installation – we install and maintain hearing assistive equipment on behalf of East Sussex County Council Sensory Impairment Team (SIRT).

Volunteering – including basic maintenance of hearing aids and battery replacement service on behalf of the local NHS throughout the county

The future

Our key goals for the next 12 months or so are:

- To raise funding to run and support our full range of community services.
- Commission our new Outreach vehicle The Hearing Hopper
- We hope to relaunch our hearing screening testing service.
- Launch our "Earwax removal" service.

We are a small charity with a loyal and dedicated team of staff and volunteers and we pride ourselves on the level of service that we provide. But we can only continue to provide this much needed service to the local hard of hearing community with the kind, generous support of funders; moving us closer to achieving our goal of an inclusive society where hard of hearing people can feel part of their local community and enjoy full independence.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTOR'S REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Financial review

There was a deficit for the year on unrestricted funds of £52,298 after covering any deficits arising on restricted funds (2023: deficit of £8,020).

The charity seek to maintain at least 3 months operating expenditure as reserves calculated to be between £60,000 and £70,000. Unrestricted reserves carried forward are £17,396 (2023: £69,694) and the trustees are looking to raise income levels through grant making trusts and a variety of fundraising initiatives.

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and was registered with the Charity Commission for England and Wales on 10 December 2003.

The Charity changed its name to East Sussex Hearing on 5th June 2020.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

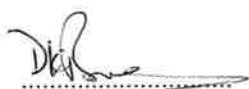
V Le Croisette	(Resigned 21 July 2023)
D Bone	
C Morris	(Resigned 30 November 2023)
G Morris	
Dr J Martyr	
S Thursfield	
A Carter	
Mr E Rayner	(Appointed 22 March 2024 and resigned 1 May 2024)
Dr K Norwood	(Appointed 22 March 2024)

All of the Trustees are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

New Trustees are appointed by majority vote of members in general meeting

The Charity is managed on a day to day basis by Mr David Rowan together with support staff. Trustees meet regularly to oversee the work of the charity.

The Trustees' report was approved by the Board of Trustees.



D Bone
Trustee

Date: 6 September 2024

EAST SUSSEX HEARING

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The Trustees, who are also the directors of East Sussex Hearing for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EAST SUSSEX HEARING

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF EAST SUSSEX HEARING

I report to the Trustees on my examination of the financial statements of East Sussex Hearing (the charity) for the year ended 31 March 2024.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



J Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated:



EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Current financial year

		Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £	Total 2023 £
	Notes					
<u>Income from:</u>						
Voluntary Income	3	12,170	-	-	12,170	7,589
Incoming resources from charitable activities	4	276,787	-	38,593	315,380	219,993
Other income	5	9,667	-	-	9,667	1,855
Investments	6	7,662	-	-	7,662	4,910
Total income		306,286	-	38,593	344,879	234,347
<u>Expenditure on:</u>						
Raising funds	7	1,125	-	-	1,125	2,625
Charitable Activities	8	361,851	-	17,252	379,103	341,476
Total resources expended		362,976	-	17,252	380,228	344,101
Net gains/(losses) on investments	13	13,051	-	-	13,051	(5,824)
Net (outgoing)/incoming resources before transfers		(43,639)	-	21,341	(22,298)	(115,578)
Gross transfers between funds	21	(8,659)	-	8,659	-	-
Net movement in funds		(52,298)	-	30,000	(22,298)	(115,578)
Fund balances at 1 April 2023		69,694	318,235	1,842	389,771	505,349
Fund balances at 31 March 2024		17,396	318,235	31,842	367,473	389,771

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

Prior financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes				
<u>Income from:</u>					
Voluntary Income	3	7,589	-	-	7,589
Incoming resources from charitable activities	4	214,404	-	5,589	219,993
Other income	5	1,855	-	-	1,855
Investments	6	4,910	-	-	4,910
Total income		228,758	-	5,589	234,347
<u>Expenditure on:</u>					
Raising funds	7	2,625	-	-	2,625
Charitable Activities	8	305,012	-	36,464	341,476
Total resources expended		307,637	-	36,464	344,101
Net gains/(losses) on investments	13	(5,824)	-	-	(5,824)
Net (outgoing)/incoming resources before transfers		(84,703)	-	(30,875)	(115,578)
Gross transfers between funds	21	76,683	(80,000)	3,317	-
Net (expenditure)/income for the year/ Net movement in funds		(8,020)	(80,000)	(27,558)	(115,578)
Fund balances at 1 April 2022		77,714	398,235	29,400	505,349
Fund balances at 31 March 2023		69,694	318,235	1,842	389,771

The statement of financial activities includes all gains and losses recognised in the year.

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Fixed assets					
Property, plant and equipment	15		42,793		20,009
Current assets					
Inventories	16	22,000		17,200	
Trade and other receivables	17	16,235		14,825	
Investments	18	157,229		144,175	
Cash at bank and in hand		137,769		203,186	
		333,233		379,386	
Current liabilities	19	(8,553)		(9,624)	
Net current assets			324,680		369,762
Total assets less current liabilities			367,473		389,771
Income funds					
Restricted funds	21		31,842		1,842
Unrestricted funds - designated	23		318,235		318,235
Unrestricted funds - general			17,396		69,694
			367,473		389,771

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2024.

The director acknowledges her responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 4/9/2024



D Bone
Trustee

Company Registration No. 04716514

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Company information

East Sussex Hearing is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives. The core activities of the charity East Sussex Hearing are overseen by the general fund which also incorporates the Hearing Resource Centre and Induction Loop Installation work. The general fund provides support funding for the various other activities of the Trust to include sign writing, lip reading, outreach and prescription work all considered core activities of the Trust.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund together with the appropriate management and support costs.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a reducing balance basis
Motor vehicles	20%-25% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed assets costing below £2,000 are not capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Allocation and apportionment of costs

Salaries are apportioned between the charitable activities based upon time allocated to each project.

Direct costs of fundraising are allocated accordingly to the project that incurred the expense.

1.14 Current asset investments

Current asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	12,170	3,839
Legacies receivable	-	3,750
	<u>12,170</u>	<u>7,589</u>

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fees receivable	84,259	2,229	86,488	63,286	1,389	64,675
Grants receivable	192,528	36,364	228,892	151,118	4,200	155,318
	<u>276,787</u>	<u>38,593</u>	<u>315,380</u>	<u>214,404</u>	<u>5,589</u>	<u>219,993</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>9,667</u>	<u>1,855</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

6 Income from investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Income from unlisted investments	4,192	3,152
Interest receivable	3,470	1,758
	<u>7,662</u>	<u>4,910</u>

7 Raising funds

	Unrestricted funds general 2024 £	Unrestricted funds general 2023 £
<u>Fundraising and publicity</u>		
Contract services (Fundraisers)	1,125	2,625
	<u>1,125</u>	<u>2,625</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable Expenditure by Activity

	Hearing Resource Centre 2024 £	Outreach Worker 2024 £	Sign Language Classes 2024 £	Lip Reading Classes 2024 £	Prescrip- tions 2024 £	Deaf/Blind Persons 2024 £	Deaf Job Club 2024 £	Total 2024 £	Total 2023 £
Staff costs	94,769	12,664	27,525	7,104	78,445	8,229	1,559	230,295	195,945
Training	557	-	-	-	-	-	-	557	260
Venue hire	1,722	-	100	-	-	-	-	1,822	1,902
Travel and volunteer expenses	1,465	-	59	-	77	-	-	1,601	1,102
Fees	-	-	-	-	-	-	-	-	825
Van repairs and maintenance costs	2,577	-	-	-	3,907	-	-	6,484	5,190
Products and consumables	7,452	-	-	-	55,453	-	-	62,905	52,960
	108,542	12,664	27,684	7,104	137,882	8,229	1,559	303,664	258,184
Share of support costs (see note 9)	54,400	1,515	-	5	10,030	1,515	-	67,465	71,844
Share of governance costs (see note 9)	5,754	-	-	2,220	-	-	-	7,974	11,448
	168,696	14,179	27,684	9,329	147,912	9,744	1,559	379,103	341,476
Analysis by fund									
Unrestricted funds - general	162,332	14,179	27,684	-	147,912	9,744	-	361,851	305,012
Restricted funds	6,364	-	-	9,329	-	-	1,559	17,252	36,464
	168,696	14,179	27,684	9,329	147,912	9,744	1,559	379,103	341,476

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Charitable Expenditure by Activity

For the year ended 31 March 2023

	Hearing Resource Centre £	Outreach Worker £	Sign Language Classes £	Lip Reading Classes £	Prescrip- tions £	Deaf/Blind Persons £	Deaf Job Club £	Total 2023 £
Staff costs	75,717	10,548	22,869	5,606	73,001	6,697	1,507	195,945
Training	260	-	-	-	-	-	-	260
Venue hire	1,627	-	-	275	-	-	-	1,902
Travel and volunteer expenses	869	-	154	-	79	-	-	1,102
Fees	825	-	-	-	-	-	-	825
Van repairs and maintenance costs	-	-	-	-	5,190	-	-	5,190
Products and consumables	2,088	-	-	-	50,872	-	-	52,960
	81,386	10,548	23,023	5,881	129,142	6,697	1,507	258,184
Share of support costs (see note 9)	41,868	3,031	-	21	23,893	3,031	-	71,844
Share of governance costs (see note 9)	8,444	-	-	3,004	-	-	-	11,448
	131,698	13,579	23,023	8,906	153,035	9,728	1,507	341,476
Analysis by fund								
Unrestricted funds - general	105,647	13,579	23,023	-	153,035	9,728	-	305,012
Restricted funds	26,051	-	-	8,906	-	-	1,507	36,464
	131,698	13,579	23,023	8,906	153,035	9,728	1,507	341,476

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

9 Support costs

	Support costs	Governance costs	2024	Support costs	Governance costs	2023
	£	£	£	£	£	£
Depreciation	8,733	-	8,733	9,094	-	9,094
Rent and services	30,493	-	30,493	30,300	-	30,300
Insurance	1,781	-	1,781	1,164	-	1,164
Computer and internet	3,816	-	3,816	2,471	-	2,471
Office expenses	20,170	-	20,170	26,728	-	26,728
Subscriptions	216	-	216	216	-	216
Telephone	2,256	-	2,256	1,871	-	1,871
Professional fees	-	3,909	3,909	-	7,163	7,163
Accountancy	-	1,976	1,976	-	2,256	2,256
Payroll services	-	1,056	1,056	-	1,056	1,056
Annual return fee	-	13	13	-	13	13
Independent examination	-	1,020	1,020	-	960	960
	<u>67,465</u>	<u>7,974</u>	<u>75,439</u>	<u>71,844</u>	<u>11,448</u>	<u>83,292</u>
<u>Analysed between</u>						
Charitable activities	<u>67,465</u>	<u>7,974</u>	<u>75,439</u>	<u>71,844</u>	<u>11,448</u>	<u>83,292</u>

10 Net movement in funds

2024
£

2023
£

The net movement in funds is stated after charging/(crediting):

Depreciation of owned property, plant and equipment	<u>8,733</u>	<u>9,094</u>
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11 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Manager	1	1
Administration	1	1
Charitable activities	8	8
	<u>10</u>	<u>10</u>
Total	<u>10</u>	<u>10</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

12 Employees (Continued)

Employment costs	2024 £	2023 £
Wages and salaries	211,203	180,946
Social security costs	12,638	9,701
Other pension costs	6,454	5,298
	<u>230,295</u>	<u>195,945</u>

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

13 Gains and losses on investments

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Gains/(losses) arising on:		
Revaluation of investments	<u>13,051</u>	<u>(5,824)</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

15 Property, plant and equipment

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2023	30,322	32,382	62,704
Additions	<u>1,970</u>	<u>29,548</u>	<u>31,518</u>
At 31 March 2024	<u>32,292</u>	<u>61,930</u>	<u>94,222</u>
Depreciation and impairment			
At 1 April 2023	23,267	19,429	42,696
Depreciation charged in the year	<u>2,257</u>	<u>6,476</u>	<u>8,733</u>
At 31 March 2024	<u>25,524</u>	<u>25,905</u>	<u>51,429</u>
Carrying amount			
At 31 March 2024	<u>6,768</u>	<u>36,025</u>	<u>42,793</u>
At 31 March 2023	<u>7,056</u>	<u>12,953</u>	<u>20,009</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Inventories

	2024 £	2023 £
Finished goods and goods for resale	22,000	17,200

17 Trade and other receivables

	2024 £	2023 £
Amounts falling due within one year:		
Trade receivables	1,135	-
Other receivables	7,250	7,250
Prepayments and accrued income	7,850	7,575
	16,235	14,825

18 Current asset investments

	2024 £	2023 £
At 1 April 2023	144,175	-
Investment in year	-	150,000
Unrealised loss in year	13,054	(5,825)
At 31 March 2024	157,229	144,175

19 Current liabilities

	2024 £	2023 £
Accruals and deferred income	8,553	9,624

20 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	6,454	5,298

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Be Smart IT workshops	1,342	-	-	-	1,342
Outreach work	500	-	-	-	500
Deaf Job Club Fund	-	-	(1,559)	1,559	-
Lipreading Fund	-	2,229	(9,329)	7,100	-
Hearing Hopper Fund	-	30,000	-	-	30,000
Sundry Restricted Funds	-	6,364	(6,364)	-	-
	<u>1,842</u>	<u>38,593</u>	<u>(17,252)</u>	<u>8,659</u>	<u>31,842</u>

Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
Be Smart IT workshops	1,666	-	(324)	-	1,342
Outreach work	500	-	-	-	500
Deaf Job Club Fund	17,234	-	(17,234)	-	-
Lipreading Fund	-	1,389	(8,906)	7,517	-
Sussex Community Fund	10,000	-	(10,000)	-	-
IT fund	-	4,200	-	(4,200)	-
	<u>29,400</u>	<u>5,589</u>	<u>(36,464)</u>	<u>3,317</u>	<u>1,842</u>

Be Smart - IT workshops - this fund is used to run free workshops on using IT equipment such as laptops, tablets and smartphones.

Outreach work - grants received to run outreach events in Eastbourne.

I.T. Fund - Awards for All and Communications Fund - these funds were for IT and communications projects. The remaining balances were transferred to general funds in 2022.

Deaf Job Club Fund - this fund is for a return to work job club. The deficit on this fund was covered by a transfer from the General fund.

Lipreading Fund - this fund is for lipreading classes. The deficit on this fund was covered by a transfer from the General fund.

Sussex Community Fund - this grant is for running training, workshops, support classes and hearing aid maintenance.

Hearing Hopper Fund - A grant from Sussex Masonic Society for the purchase of a vehicle. The depreciation of the vehicle to be charged against the fund from 1st April 2024 over 4 years.

Sundry Restricted Funds - incorporates small restricted grants for a portable audiometer, hearing aids and micro-suction work. These funds were expended in the year.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	69,694	306,286	(362,976)	(8,659)	13,051	17,396
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2023 £
General funds	77,714	228,758	(307,637)	76,683	(5,824)	69,694

23 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	Balance at 1 April 2022 £	Transfers £	Balance at 1 April 2023 £	Transfers £	Balance at 31 March 2024 £
Capital fund (designated)	398,235	(80,000)	318,235	-	318,235

Notes

The capital fund represents gifts and funds set aside for future refurbishment of existing buildings or purchase or lease of a new building.

During the year 2022/23 the sum of £80,000 was transferred back to the General Fund to replenish reserves.

24 Analysis of net assets between funds

	Unrestricted funds general 2024 £	Unrestricted funds designated 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:				
Property, plant and equipment	12,793	-	30,000	42,793
Current assets/(liabilities)	4,603	318,235	1,842	324,680
	17,396	318,235	31,842	367,473

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

24 Analysis of net assets between funds (Continued)

	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:				
Property, plant and equipment	20,009	-	-	20,009
Current assets/(liabilities)	49,685	318,235	1,842	369,762
	<u>69,694</u>	<u>318,235</u>	<u>1,842</u>	<u>389,771</u>

25 Operating lease commitments

Lessee

The company had annual commitments under non-cancellable operating leases for rent and services.

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2024 £	2023 £
Within one year	31,900	29,000
Between two and five years	55,825	87,725
	<u>87,725</u>	<u>116,725</u>

26 Related party transactions

There were no other disclosable related party transactions during the year (2023: none).

Accounts

Charity registration number 1101140

Company registration number 04716514 (England and Wales)

EAST SUSSEX HEARING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023



Caladine

Chartered Certified Accountants

EAST SUSSEX HEARING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Bone C Morris G Morris J Martyr S Thursfield A Carter	(Appointed 29 April 2022)
Chief Executive	D Rowan	
Secretary	D Rowan	
Charity number	1101140	
Company number	04716514	
Independent examiner	J Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF	
Bankers	Metro Bank One Southampton Row London WC1B 5HA	

EAST SUSSEX HEARING

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EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2023

The Trustees present their annual report and financial statements for the year ended 31 March 2023.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The Charity's main objectives remain unchanged and that is to improve the quality of life for people with hearing loss and anyone with a dual sensory loss (deafblind) and to reduce loneliness and isolation within the community. We provide a range of support services for clients including: information & advice, equipment demonstrations and installations, lipreading and sign language classes, communication training and peer support groups. In addition to the above-mentioned services, we also provide Deaf Awareness Training to family, friends, carers and "front-line" professional staff, to enable them to communicate more effectively with someone who has a hearing loss.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Some of our key services include:

Information and Advice – From our Centre in Eastbourne and throughout the county via our volunteer led Outreach service.

Hard of Hearing groups – Support groups in Eastbourne, Polegate, Uckfield, St Leonards-On-Sea and Hastings.

Deafblind groups – Support groups in Eastbourne.

Sign Language Classes – Eastbourne (3).

Lipreading Classes – Eastbourne, Lewes and Uckfield.

Equipment installation – we install and maintain hearing assistive equipment on behalf of East Sussex County Council Sensory Impairment Team (SIRT).

Volunteering – including basic maintenance of hearing aids and battery replacement service on behalf of the local NHS throughout the county

The future

Our key goals for the next 12 months or so are:

- To raise funding to run and support our full range of community services.
- Commission our new Outreach vehicle The Hearing Hopper
- We hope to relaunch our hearing screening testing service.
- Launch our "Earwax removal" service.

We are a small charity with a loyal and dedicated team of staff and volunteers and we pride ourselves on the level of service that we provide. But we can only continue to provide this much needed service to the local hard of hearing community with the kind, generous support of funders; moving us closer to achieving our goal of an inclusive society where hard of hearing people can feel part of their local community and enjoy full independence.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2023**

Financial review

There was a deficit for the year on unrestricted funds of £8,020 after covering any deficits arising on restricted funds (2022: deficit of £36,049).

The charity seek to maintain at least 3 months operating expenditure as reserves calculated to be between £60,000 and £70,000. Unrestricted reserves carried forward are £69,694 (2022: £77,714).

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and was registered with the Charity Commission for England and Wales on 10 December 2003.

The Charity changed its name to East Sussex Hearing on 5th June 2020.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

V Le Croisette	(Resigned 21 July 2023)
D Bone	
C Morris	
G Morris	
J Martyr	
S Thursfield	
A Carter	(Appointed 29 April 2022)

All of the Trustees are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

New Trustees are appointed by majority vote of members in general meeting

The Charity is managed on a day to day basis by Mr David Rowan together with support staff. Trustees meet regularly to oversee the work of the charity.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

Statement of Trustees' responsibilities

The Trustees, who are also the directors of East Sussex Hearing for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



D Bone
Trustee

Date: 12/10/23

EAST SUSSEX HEARING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX HEARING

I report to the Trustees on my examination of the financial statements of East Sussex Hearing (the charity) for the year ended 31 March 2023.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

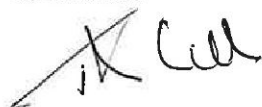
Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable 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 that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



J Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 17 October 2023

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2023

Current financial year

		Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Total 2022 £
	Notes					
Income from:						
Voluntary Income	3	7,589	-	-	7,589	27,493
Incoming resources from charitable activities	4	214,404	-	5,589	219,993	223,243
Other income	5	1,855	-	-	1,855	4,149
Investments	6	4,910	-	-	4,910	460
Total income		228,758	-	5,589	234,347	255,345
Expenditure on:						
Raising funds	7	2,625	-	-	2,625	4,200
Charitable Activities	8	305,012	-	36,464	341,476	277,382
Total resources expended		307,637	-	36,464	344,101	281,582
Net gains/(losses) on investments	12	(5,824)	-	-	(5,824)	-
Net outgoing resources before transfers		(84,703)	-	(30,875)	(115,578)	(26,237)
Gross transfers between funds	20/21	76,683	(80,000)	3,317	-	-
Net movement in funds		(8,020)	(80,000)	(27,558)	(115,578)	(26,237)
Fund balances at 1 April 2022		77,714	398,235	29,400	505,349	531,586
Fund balances at 31 March 2023		69,694	318,235	1,842	389,771	505,349

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

Prior financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes				
Income from:					
Voluntary Income	3	27,493	-	-	27,493
Incoming resources from charitable activities	4	196,095	-	27,148	223,243
Other income	5	4,149	-	-	4,149
Investments	6	460	-	-	460
Total income		228,197	-	27,148	255,345
Expenditure on:					
Raising funds	7	4,200	-	-	4,200
Charitable Activities	8	260,500	-	16,882	277,382
Total resources expended		264,700	-	16,882	281,582
Net gains/(losses) on investments	12	-	-	-	-
Net outgoing resources before transfers		(36,503)	-	10,266	(26,237)
Gross transfers between funds	20	454	-	(454)	-
Net expenditure for the year/ Net movement in funds		(36,049)	-	9,812	(26,237)
Fund balances at 1 April 2021		113,763	398,235	19,588	531,586
Fund balances at 31 March 2022		77,714	398,235	29,400	505,349

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Property, plant and equipment	14		20,009		21,072
Current assets					
Inventories	15	17,200		24,424	
Trade and other receivables	16	14,825		14,825	
Investments	17	144,175		-	
Cash at bank and in hand		203,186		450,527	
		379,386		489,776	
Current liabilities	18	(9,624)		(5,499)	
Net current assets			369,762		484,277
Total assets less current liabilities			389,771		505,349
Income funds					
Restricted funds	20		1,842		29,400
Unrestricted funds - designated	21		318,235		398,235
Unrestricted funds - general			69,694		77,714
			389,771		505,349

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2023.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 12/10/23



D Bone
Trustee

Company Registration No. 04716514

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies

Company information

East Sussex Hearing is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives. The core activities of the charity East Sussex Hearing are overseen by the general fund which also incorporates the Hearing Resource Centre and Induction Loop Installation work. The general fund provides support funding for the various other activities of the Trust to include sign writing, lip reading, outreach and prescription work all considered core activities of the Trust.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements. Expenditure which meets these criteria is charged to the fund together with the appropriate management and support costs.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a reducing balance basis
Motor vehicles	20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed assets costing below £2,000 are not capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Allocation and apportionment of costs

Salaries are apportioned between the charitable activities based upon time allocated to each project.

Direct costs of fundraising are allocated accordingly to the project that incurred the expense.

1.14 Current asset investments

Current asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Voluntary Income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Donations and gifts	3,839	2,493
Legacies receivable	3,750	25,000
	<u>7,589</u>	<u>27,493</u>

4 Incoming resources from charitable activities

	Charitable funds 2023 £	Charitable funds 2022 £
Fees receivable	64,675	44,776
Grants receivable	155,318	178,467
	<u>219,993</u>	<u>223,243</u>
Analysis by fund		
Unrestricted funds - general	214,404	196,095
Restricted funds	5,589	27,148
	<u>219,993</u>	<u>223,243</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

5 Other income

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Fundraising events	1,855	4,149

6 Investments

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
Income from unlisted investments	3,152	-
Interest receivable	1,758	460
	4,910	460

7 Raising funds

	Unrestricted funds general 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Contract services (Fundraisers)	2,625	4,200
	2,625	4,200

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable Expenditure by Activity

	Hearing Resource Centre 2023 £	Outreach Worker 2023 £	Sign Language Classes 2023 £	Lip Reading Classes 2023 £	Prescrip- tions 2023 £	Deaf/Blind Persons 2023 £	Deaf Job Club 2023 £	Total 2023 £	Total 2022 £
Staff costs	75,717	10,548	22,869	5,606	73,001	6,697	1,507	195,945	175,343
Training	260	-	-	-	-	-	-	260	644
Venue hire	1,627	-	-	275	-	-	-	1,902	1,140
Travel and volunteer expenses	869	-	154	-	79	-	-	1,102	1,570
Fees	825	-	-	-	-	-	-	825	6,079
Van repairs and maintenance costs	-	-	-	-	5,190	-	-	5,190	3,197
Products and consumables	2,088	-	-	-	50,872	-	-	52,960	27,717
	81,386	10,548	23,023	5,881	129,142	6,697	1,507	258,184	215,690
Share of support costs (see note 9)	41,868	3,031	-	21	23,893	3,031	-	71,844	54,193
Share of governance costs (see note 9)	8,444	-	-	3,004	-	-	-	11,448	7,499
	131,698	13,579	23,023	8,906	153,035	9,728	1,507	341,476	277,382
Analysis by fund									
Unrestricted funds - general	105,647	13,579	23,023	-	153,035	9,728	-	305,012	260,500
Restricted funds	26,051	-	-	8,906	-	-	1,507	36,464	16,882
	131,698	13,579	23,023	8,906	153,035	9,728	1,507	341,476	277,382

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

8 Charitable Expenditure by Activity

For the year ended 31 March 2022

	Hearing Resource Centre	Outreach Worker	Sign Language Classes	Lip Reading Classes	Prescrip- tions	Deaf/Blind Persons	Deaf Job Club	Total 2022
	£	£	£	£	£	£	£	£
Staff costs	57,947	7,861	20,490	5,336	76,048	5,761	1,900	175,343
Training	644	-	-	-	-	-	-	644
Venue hire	780	-	-	360	-	-	-	1,140
Travel and volunteer expenses	659	8	104	-	799	-	-	1,570
Fees	1,580	-	476	3,823	200	-	-	6,079
Van repairs and maintenance costs	-	-	-	-	3,197	-	-	3,197
Products and consumables	1,293	-	-	-	26,424	-	-	27,717
	62,903	7,869	21,070	9,519	106,668	5,761	1,900	215,690
Share of support costs (see note 9)	29,557	3,314	3,379	-	14,629	3,314	-	54,193
Share of governance costs (see note 9)	7,499	-	-	-	-	-	-	7,499
	99,959	11,183	24,449	9,519	121,297	9,075	1,900	277,382
Analysis by fund								
Unrestricted funds - general	98,254	9,683	24,449	-	119,039	9,075	-	260,500
Restricted funds	1,705	1,500	-	9,519	2,258	-	1,900	16,882
	99,959	11,183	24,449	9,519	121,297	9,075	1,900	277,382

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

9 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Depreciation	9,094	-	9,094	7,022	-	7,022
Rent and services	30,300	-	30,300	32,300	-	32,300
Insurance	1,164	-	1,164	1,022	-	1,022
Computer and internet	2,471	-	2,471	2,284	-	2,284
Office expenses	26,728	-	26,728	9,734	-	9,734
Subscriptions	216	-	216	216	-	216
Telephone	1,871	-	1,871	1,590	-	1,590
Bank charges	-	-	-	25	-	25
Professional fees	-	7,163	7,163	-	2,950	2,950
Accountancy	-	2,256	2,256	-	2,520	2,520
Payroll services	-	1,056	1,056	-	1,056	1,056
Annual return fee	-	13	13	-	13	13
Independent examination	-	960	960	-	960	960
	<u>71,844</u>	<u>11,448</u>	<u>83,292</u>	<u>54,193</u>	<u>7,499</u>	<u>61,692</u>
<u>Analysed between</u>						
Charitable activities	<u>71,844</u>	<u>11,448</u>	<u>83,292</u>	<u>54,193</u>	<u>7,499</u>	<u>61,692</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Manager	1	1
Administration	1	1
Charitable activities	8	6
Total	<u>10</u>	<u>8</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Employees (Continued)

Employment costs	2023 £	2022 £
Wages and salaries	180,946	162,825
Social security costs	9,701	8,023
Other pension costs	5,298	4,495
	<u>195,945</u>	<u>175,343</u>

There were no employees whose annual remuneration was more than £60,000.

12 Net gains/(losses) on investments

	Unrestricted funds general 2023 £	Total 2022 £
Revaluation of investments	(5,824)	-

13 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Property, plant and equipment

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2022	22,291	32,382	54,673
Additions	8,032	-	8,032
At 31 March 2023	30,323	32,382	62,705
Depreciation and impairment			
At 1 April 2022	20,649	12,953	33,602
Depreciation charged in the year	2,618	6,476	9,094
At 31 March 2023	23,267	19,429	42,696
Carrying amount			
At 31 March 2023	7,056	12,953	20,009
At 31 March 2022	1,642	19,430	21,072

15 Inventories

	2023 £	2022 £
Finished goods and goods for resale	17,200	24,424

16 Trade and other receivables

	2023 £	2022 £
Amounts falling due within one year:		
Other receivables	7,250	7,250
Prepayments and accrued income	7,575	7,575
	14,825	14,825

17 Current asset investments

	2023 £	2022 £
Investment in year	150,000	-
Unrealised loss in year	(5,825)	-
At 31 March 2023	144,175	-

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

18 Current liabilities

	2023 £	2022 £
Other payables	-	875
Accruals and deferred income	9,624	4,624
	<u>9,624</u>	<u>5,499</u>

19 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £5,298 (2022 - £4,495).

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 1 April 2022 £	Movement in funds			Transfers £	Balance at 31 March 2023 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
Be Smart IT workshops	-	2,000	(334)	-	-	1,666	-	(324)	-	-	1,342
Outreach work	-	2,000	(1,500)	-	-	500	-	-	-	-	500
IT (Awards for All)	367	-	-	(367)	-	-	-	-	-	-	-
Deaf Job Club Fund	19,134	-	(1,900)	-	-	17,234	-	(17,234)	-	-	-
Communications Fund	87	-	-	(87)	-	-	-	-	-	-	-
Lipreading Fund	-	3,148	(3,148)	-	-	-	1,389	(8,906)	7,517	-	-
Sussex Community Fund	-	10,000	-	-	-	10,000	-	(10,000)	-	-	-
Covid PPE	-	10,000	(10,000)	-	-	-	-	-	-	-	-
IT fund	-	-	-	-	-	-	4,200	-	(4,200)	-	-
	19,588	27,148	(16,882)	(454)	-	29,400	5,589	(36,464)	3,317	1,842	

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

20 Restricted funds (Continued)

Be Smart - IT workshops - this fund is used to run free workshops on using IT equipment such as laptops, tablets and smartphones.

Outreach work - grants received to run outreach events in Eastbourne.

I.T. Fund - Awards for All and Communications Fund - these funds were for IT and communications projects. The remaining balances were transferred to general funds in 2022.

Deaf Job Club Fund - this fund is for a return to work job club.

Lipreading Fund - this fund is for lipreading classes.

Sussex Community Fund - this grant is for running training, workshops, support classes and hearing aid maintenance.

Covid PPE - this grant from East Sussex County Council was for the purchase and distribution of personal protective equipment (PPE) to clients and for other Covid related costs. The fund was all used during the year.

IT Fund - this grant from Arnold Clark Community Foundation and Sussex Masonic Charitable Foundation was for digital inclusion and updating IT systems. This was fully spent in the year with assets purchased using the grant, transferred to the general fund.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

21 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 April 2021	Movement in funds Incoming resources	Balance at 1 April 2022	Transfers	Balance at 31 March 2023
	£	£	£	£	£
Capital fund (designated)	398,235	-	398,235	(80,000)	318,235
	<u> </u>	<u> </u>	<u> </u>	<u> </u>	<u> </u>

Notes

The capital fund represents gifts and funds set aside for future refurbishment of existing buildings or purchase or lease of a new building.

During the year the sum of £80,000 has been transferred back to the General Fund to replenish reserves.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

22 Analysis of net assets between funds

	Unrestricted funds		Designated funds		Restricted funds		Total Unrestricted funds		Designated funds		Restricted funds		Total	
	2023	£	2023	£	2023	£	2023	£	2023	£	2022	£	2022	£
Fund balances are represented by:														
Property, plant and equipment	20,009		-		-		20,009		21,072		-		21,072	
Current assets/(liabilities)	49,685		318,235		1,842		369,762		56,642		29,400		484,277	
	69,694		318,235		1,842		389,771		77,714		29,400		505,349	

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023 £	2022 £
Within one year	29,000	29,000
Between two and five years	116,000	116,000
In over five years	21,750	50,750
	<u>166,750</u>	<u>195,750</u>

24 Related party transactions

There were no other disclosable related party transactions during the year (2022: none).

Accounts

Fig 2.7

Charity registration number 1101140

Company registration number 04716514 (England and Wales)

EAST SUSSEX HEARING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022



Caladine

Chartered Certified Accountants

EAST SUSSEX HEARING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Le Croisette D Bone C Morris G Morris J Martyr S Thursfield A Carter	(Appointed 29 April 2022)
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Chief Executive	D Rowan
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Secretary	D Rowan
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Charity number	1101140
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Company number	04716514
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Independent examiner	J Caladine FCCA CTA FCIE Caladine Limited Chantry House 22 Upperton Road Eastbourne East Sussex BN21 1BF
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Bankers	Metro Bank One Southampton Row London WC1B 5HA
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EAST SUSSEX HEARING

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Statement of Trustees' responsibilities	3
Independent examiner's report	4
Statement of financial activities	5 - 6
Statement of financial position	7
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EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees present their annual report and financial statements for the year ended 31 March 2022.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The Charity's main objectives remain unchanged and that is to improve the quality of life for people with hearing loss and anyone with a dual sensory deafblind and to reduce loneliness and isolation within the community. We provide a range of support services for clients including: information, advice, equipment demonstrations and installations, lipreading and sign language classes, communication training and peer support groups. In addition to the above-mentioned services, we also provide Deaf Awareness Training to family, friends, carers and "front-line" professional staff, to enable them to communicate more effectively with someone who has a hearing loss.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Although the COVID situation has eased a little in the last 12 months and we slowly get back to some sort of normality, we still face a number of challenges when it comes to service delivery. However, thankfully we are now starting to see some light at the end of the tunnel as the number of enquiries for our sign language and lipreading classes increase. We have also seen a significant increase in clients attending our outreach hearing aid maintenance sessions and generally the signs are promising for the next 12 months.

Some of our key services include:

Information and Advice – From our Centre in Eastbourne and throughout the county via our volunteer Outreach service.

Hard of Hearing groups – Support groups in Eastbourne, Polegate, Uckfield, St Leonards-On-Sea and Hastings.

Deafblind groups – Support groups in Eastbourne.

Sign Language Classes – Eastbourne (4).

Lipreading Classes – Eastbourne, Lewes and Uckfield.

Equipment installation – we install and maintain hearing assistive equipment on behalf of East Sussex County Council Sensory Impairment Team (SIRT).

Volunteering – including basic maintenance of hearing aids and battery replacement service on behalf of the local NHS throughout the county.

The Future

Our key goals for the next 12 months or so are:

- To raise funding to purchase a new outreach vehicle to replace our previous one
- We hope to relaunch our hearing screening testing service later this year.

We are small charity with a loyal and dedicated team of staff and volunteers and we pride ourselves on the level of service that we provide. But we can only continue to provide this much needed service to the local hard of hearing community with the kind, generous support of funders; moving us closer to achieving our goal of an inclusive society where hard of hearing people can feel part of their local community and enjoy full independence.

Financial review

There was a deficit for the year on unrestricted funds of £36,049 after covering any deficits arising on restricted funds. (2021: surplus of £5,507).

The charity seek to maintain at least 3 months operating expenditure as reserves calculated to be between £60,000 and £70,000. Reserves carried forward on the General Fund at the year end are £77,714.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

The Trustees have assessed the major risks to which the charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The charity is a company limited by guarantee and was registered with the Charity Commission for England and Wales on 10 December 2003.

The Charity changed its name to East Sussex Hearing on 5th June 2020.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

V Le Croisette

D Bone

C Morris

G Morris

J Martyr

L Millar

(Resigned 8 October 2021)

S Thursfield

G Brown

(Resigned 18 May 2021)

A Carter

(Appointed 29 April 2022)

All of the Trustees are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

New Trustees are appointed by majority vote of members in general meeting

The Charity is managed on a day to day basis by Mr David Rowan together with support staff. Trustees meet regularly to oversee the work of the charity.

The Trustees' report was approved by the Board of Trustees.

V Le Croisette
Trustee

18 November 2022

EAST SUSSEX HEARING

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2022

The Trustees, who are also the directors of East Sussex Hearing for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

EAST SUSSEX HEARING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX HEARING

I report to the Trustees on my examination of the financial statements of East Sussex Hearing (the charity) for the year ended 31 March 2022.

Responsibilities and basis of report

As the Trustees of the charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the charity 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 the charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



J Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 18 November 2022

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Current financial year

		Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Total 2021 £
	Notes					
Income from:						
Voluntary Income	3	27,493	-	-	27,493	9,347
Incoming resources from charitable activities	4	196,095	-	27,148	223,243	264,069
Other income	5	4,149	-	-	4,149	13,668
Investments	6	460	-	-	460	172
Total income		228,197	-	27,148	255,345	287,256
Expenditure on:						
Raising funds	7	4,200	-	-	4,200	11,745
Charitable Activities	8	260,500	-	16,882	277,382	267,713
Total resources expended		264,700	-	16,882	281,582	279,458
Net (outgoing)/incoming resources before transfers		(36,503)	-	10,266	(26,237)	7,798
Gross transfers between funds	17	454	-	(454)	-	-
Net movement in funds		(36,049)	-	9,812	(26,237)	7,798
Fund balances at 1 April 2021		113,763	398,235	19,588	531,586	523,788
Fund balances at 31 March 2022		77,714	398,235	29,400	505,349	531,586

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

Prior financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
	Notes				
Income from:					
Voluntary Income	3	9,347	-	-	9,347
Incoming resources from charitable activities	4	256,883	-	7,186	264,069
Other income	5	13,668	-	-	13,668
Investments	6	172	-	-	172
Total income		280,070	-	7,186	287,256
Expenditure on:					
Raising funds	7	11,745	-	-	11,745
Charitable Activities	8	258,519	-	9,194	267,713
Total resources expended		270,264	-	9,194	279,458
Net (outgoing)/incoming resources before transfers		9,806	-	(2,008)	7,798
Gross transfers between funds	17	(4,299)	-	4,299	-
Net (expenditure)/income for the year/ Net movement in funds		5,507	-	2,291	7,798
Fund balances at 1 April 2020		108,256	398,235	17,297	523,788
Fund balances at 31 March 2021		113,763	398,235	19,588	531,586

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Property, plant and equipment	12		21,072		28,094
Current assets					
Inventories	13	24,424		20,119	
Trade and other receivables	14	14,825		11,218	
Cash at bank and in hand		450,527		478,577	
		489,776		509,914	
Current liabilities	15	(5,499)		(6,422)	
Net current assets			484,277		503,492
Total assets less current liabilities			505,349		531,586
Income funds					
Restricted funds	17		29,400		19,588
Unrestricted funds - designated	18		398,235		398,235
Unrestricted funds - general			77,714		113,763
			505,349		531,586

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2022.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 18 November 2022

V Le Croisette
Trustee



Company Registration No. 04716514

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies

Charity information

East Sussex Hearing is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a reducing balance basis
Motor vehicles	20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed assets costing below £2,000 are not capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Allocation and apportionment of costs

Salaries are apportioned between the charitable activities based upon time allocated to each project.

Direct costs of fundraising are allocated accordingly to the project that incurred the expense.

1.14 Unrestricted funds

The core activities of the charity East Sussex Hearing are overseen by the general fund which also incorporates the Hearing Resource Centre and Induction Loop Installation work. The general fund provides support funding for the various other activities of the Trust to include sign writing, lip reading, outreach and prescription work all considered core activities of the Trust.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

1 Accounting policies (Continued)

1.15 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with the appropriate management and support costs.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Voluntary Income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Donations and gifts	2,493	9,347
Legacies receivable	25,000	-
	<u>27,493</u>	<u>9,347</u>

4 Incoming resources from charitable activities

	Charitable funds 2022 £	Charitable funds 2021 £
Fees receivable	44,776	60,104
Grants receivable	178,467	203,965
	<u>223,243</u>	<u>264,069</u>
Analysis by fund		
Unrestricted funds - general	196,095	256,883
Restricted funds	27,148	7,186
	<u>223,243</u>	<u>264,069</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

5 Other income

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	4,149	2,268
Gain on sale of assets	-	11,400
Other income	4,149	13,668

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	460	172

7 Raising funds

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising and publicity		
Contract services (Fundraisers)	4,200	11,450
Other fundraising costs	-	295
	4,200	11,745

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable Expenditure by Activity

	Hearing Resource Centre 2022 £	Outreach Worker 2022 £	Sign Language Classes 2022 £	Lip Reading Classes 2022 £	Prescrip- tions 2022 £	Deaf/Blind Persons 2022 £	Deaf Job Club 2022 £	Total 2022 £	Total 2021 £
Staff costs	57,947	7,861	20,490	5,336	76,048	5,761	1,900	175,343	165,362
Training	644	-	-	-	-	-	-	644	1,575
Venue hire	780	-	-	360	-	-	-	1,140	14
Travel and volunteer expenses	659	8	104	-	799	-	-	1,570	2,894
Fees	1,580	-	476	3,823	200	-	-	6,079	3,755
Van repairs and maintenance costs	-	-	-	-	3,197	-	-	3,197	6,803
Products and consumables	1,293	-	-	-	26,424	-	-	27,717	39,184
	62,903	7,869	21,070	9,519	106,668	5,761	1,900	215,690	219,587
Share of support costs (see note 9)	29,557	3,314	3,379	-	14,629	3,314	-	54,193	42,262
Share of governance costs (see note 9)	7,499	-	-	-	-	-	-	7,499	5,864
	99,959	11,183	24,449	9,519	121,297	9,075	1,900	277,382	267,713
Analysis by fund									
Unrestricted funds - general	98,254	9,683	24,449	-	119,039	9,075	-	260,500	258,519
Restricted funds	1,705	1,500	-	9,519	2,258	-	1,900	16,882	9,194
	99,959	11,183	24,449	9,519	121,297	9,075	1,900	277,382	267,713

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

8 Charitable Expenditure by Activity

For the year ended 31 March 2021

	Hearing Resource Centre	Outreach Worker	Sign Language Classes	Lip Reading Classes	Prescrip- tions	Deaf/Blind Persons	Deaf Job Club	Total 2021
	£	£	£	£	£	£	£	£
Staff costs	49,158	8,655	19,013	4,857	76,479	5,491	1,709	165,362
Training	1,287	-	-	-	288	-	-	1,575
Venue hire	-	-	14	-	-	-	-	14
Travel and volunteer expenses	293	-	-	238	2,363	-	-	2,894
Fees	1,690	-	260	1,776	29	-	-	3,755
Van repairs and maintenance costs	3,637	-	4	-	3,162	-	-	6,803
Products and consumables	-	-	-	-	39,184	-	-	39,184
	56,065	8,655	19,291	6,871	121,505	5,491	1,709	219,587
Share of support costs (see note 9)	28,929	1,272	1,387	520	8,882	1,272	-	42,262
Share of governance costs (see note 9)	5,394	94	94	94	94	94	-	5,864
	90,388	10,021	20,772	7,485	130,481	6,857	1,709	267,713
Analysis by fund								
Unrestricted funds - general	90,388	10,021	20,772	-	130,481	6,857	-	258,519
Restricted funds	-	-	-	7,485	-	-	1,709	9,194
	90,388	10,021	20,772	7,485	130,481	6,857	1,709	267,713

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

9 Support costs

	Support costs £	Governance costs £	2022 £	Support costs £	Governance costs £	2021 £
Depreciation	7,022	-	7,022	7,262	-	7,262
Rent and services	32,300	-	32,300	21,632	-	21,632
Insurance	1,022	-	1,022	215	-	215
Computer and internet	2,284	-	2,284	3,715	-	3,715
Office expenses	9,734	-	9,734	7,141	-	7,141
Subscriptions	216	-	216	371	-	371
Telephone	1,590	-	1,590	1,857	-	1,857
Bank charges	25	-	25	69	-	69
Legal and professional	-	2,950	2,950	-	1,177	1,177
Accountancy	-	2,520	2,520	-	2,658	2,658
Payroll services	-	1,056	1,056	-	1,056	1,056
Annual return fee	-	13	13	-	13	13
Independent examination	-	960	960	-	960	960
	54,193	7,499	61,692	42,262	5,864	48,126
<u>Analysed between</u>						
Charitable activities	54,193	7,499	61,692	42,262	5,864	48,126

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Manager	1	1
Administration	1	1
Charitable activities	6	6
Total	8	8

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Employees (Continued)

Employment costs	2022 £	2021 £
Wages and salaries	162,825	153,988
Social security costs	8,023	7,036
Other pension costs	4,495	4,338
	<u>175,343</u>	<u>165,362</u>

There were no employees whose annual remuneration was more than £60,000.

12 Property, plant and equipment

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2021	22,291	32,382	54,673
At 31 March 2022	<u>22,291</u>	<u>32,382</u>	<u>54,673</u>
Depreciation and impairment			
At 1 April 2021	20,104	6,476	26,580
Depreciation charged in the year	545	6,476	7,021
At 31 March 2022	<u>20,649</u>	<u>12,952</u>	<u>33,601</u>
Carrying amount			
At 31 March 2022	<u>1,642</u>	<u>19,430</u>	<u>21,072</u>
At 31 March 2021	<u>2,188</u>	<u>25,906</u>	<u>28,094</u>

13 Inventories

	2022 £	2021 £
Finished goods and goods for resale	<u>24,424</u>	<u>20,119</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

14 Trade and other receivables

	2022	2021
	£	£
Amounts falling due within one year:		
Trade receivables	-	3,968
Other receivables	7,250	7,250
Prepayments and accrued income	7,575	-
	<u>14,825</u>	<u>11,218</u>

15 Current liabilities

	2022	2021
	£	£
Other payables	875	798
Accruals and deferred income	4,624	5,624
	<u>5,499</u>	<u>6,422</u>

16 Retirement benefit schemes

Defined contribution schemes

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,495 (2021 - £4,338).

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2020 £	Movement in funds			Transfers £	Balance at 1 April 2021 £	Movement in funds			Transfers £	Balance at 31 March 2022 £
		Incoming resources £	Resources expended £				Incoming resources £	Resources expended £			
Be Smart IT workshops	-	-	-	-	-	-	2,000	(334)	-	-	1,666
Outreach work	-	-	-	-	-	-	2,000	(1,500)	-	-	500
IT (Awards for All)	367	-	-	-	-	367	-	-	(367)	-	-
Deaf Job Club Fund	16,843	4,000	(1,709)	-	-	19,134	-	(1,900)	-	-	17,234
Communications Fund	87	-	-	-	-	87	-	-	(87)	-	-
Lipreading Fund	-	3,186	(7,485)	-	4,299	-	3,148	(3,148)	-	-	-
Sussex Community Fund	-	-	-	-	-	-	10,000	-	-	-	10,000
Covid PPE	-	-	-	-	-	-	10,000	(10,000)	-	-	-
	17,297	7,186	(9,194)	-	4,299	19,588	27,148	(16,882)	(454)	29,400	

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

17 Restricted funds (Continued)

Be Smart - IT workshops - this fund is used to run free workshops on using IT equipment such as laptops, tablets and smartphones.

Outreach work - grants received to run outreach events in Eastbourne.

I.T. Fund - Awards for All and Communications Fund - these funds were for IT and communications projects. The remaining balances were transferred to general funds in 2022.

Deaf Job Club Fund - this fund is for a return to work job club.

Lipreading Fund - this fund is for lipreading classes.

Sussex Community Fund - this grant is for running training, workshops, support classes and hearing aid maintenance.

Covid PPE - this grant from East Sussex County Council was for the purchase and distribution of personal protective equipment (PPE) to clients and for other Covid related costs. The fund was all used during the year.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

18 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities made up as follows:

	Balance at 1 April 2020	Movement in funds Incoming resources	Balance at 1 April 2021	Movement in funds Incoming resources	Balance at 31 March 2022
	£	£	£	£	£
Capital fund (designated)	398,235	-	398,235	-	398,235

Notes

The capital fund represents gifts and funds set aside for future refurbishment of existing buildings or purchase or lease of a new building.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2022

19 Analysis of net assets between funds

Fund balances are represented by:

Property, plant and equipment
Current assets/(liabilities)

	Unrestricted funds 2022 £	Designated funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £
Property, plant and equipment	21,072	-	-	21,072	28,094	-	-	28,094
Current assets/(liabilities)	56,642	398,235	29,400	484,277	85,669	398,235	19,588	503,492
	<u>77,714</u>	<u>398,235</u>	<u>29,400</u>	<u>505,349</u>	<u>113,763</u>	<u>398,235</u>	<u>19,588</u>	<u>531,586</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022	2021
	£	£
Within one year	29,000	29,000
Between two and five years	29,000	58,000
	<u>58,000</u>	<u>87,000</u>

21 Related party transactions

There were no other disclosable related party transactions during the year (2021: none).

Accounts

cc

Charity Registration No. 1101140

Company Registration No. 04716514 (England and Wales)

EAST SUSSEX HEARING
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021



EAST SUSSEX HEARING

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	V Le Croisette	
	D Bone	
	C Morris	
	G Morris	
	J Martyr	(Appointed 24 February 2021)
	L Millar	(Appointed 24 February 2021)
	S Thursfield	(Appointed 25 March 2021)
Chief Executive	D Rowan	
Secretary	D Rowan	
Charity number	1101140	
Company number	04716514	
Independent examiner	J Caladine FCCA CTA FCIE	
	Caladine Limited	
	Chantry House	
	22 Upperton Road	
	Eastbourne	
	East Sussex	
	BN21 1BF	
Bankers	CAF Bank Limited	
	25 Kings Hill Avenue	
	Kings Hill	
	West Malling	
	Kent	
	ME19 4JQ	

EAST SUSSEX HEARING

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Statement of financial activities	5 - 6
Statement of financial position	7
Notes to the financial statements	8 - 22

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2021

The Trustees present their report and financial statements for the year ended 31 March 2021.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)".

Objectives and activities

The Charity's main objectives remain unchanged and that is to improve the quality of life for people with the sensory loss of deafness or deafblindness and to reduce loneliness and isolation within the community. We provide a range of support services for clients including: information, advice, equipment demonstrations and installations, lipreading and sign language classes, communication training and peer support groups. In addition to the above mentioned services, we provide Deaf Awareness Training to family, friends, carers and "front-line" professional staff, to enable them to communicate more effectively with someone who has a hearing loss. We also have a member of staff trained as Deafblind Communicator Guides.

Public benefit

The Trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the Charity should undertake.

Achievements and performance

The past 12 months have been challenging times for all of us, and, like most organisations, we have had to adapt many of our services and activities in line with government advice on social distancing and so on. For example, all our in-person social groups and sign language / lipreading classes were cancelled and delivered online 'Online Zoom' instead. Likewise, for a few months immediately following the first lockdown, all equipment requests became doorstep deliveries only, with clients managing their own installations with help from family members or via telephone support provided by our technicians.

However, I'm glad to say that over the recent months there have been many positive signs of recovery: some of our groups and teaching sessions have resumed their regular face-to-face delivery method, plus more of our outreach information & advice venues around the county have been able to re-open.

In spite of the pandemic, it's been a very busy year for us, and we have even been able to achieve the following goals that had been set by the Trustees and management prior to the start of the pandemic:

- We have now moved to new larger and more comfortable premises
- We have changed our name
- We have a new logo
- We have launched a new website with interactive features

Some of our key services now include:

Information and Advice – From our Centre in Eastbourne and throughout the county via our volunteer Outreach service.

Hard of Hearing groups – Support groups in Eastbourne, Polegate, Lewes, Uckfield, Crowborough and Hastings.

Deafblind groups – Support groups in Eastbourne, Seaford and Lewes

Sign Language Classes – Eastbourne in-person (2) and online Zoom (5)

Lipreading Classes – Eastbourne, St Leonards-on-Sea, Lewes and Uckfield, plus 'Online Zoom' (1). We hope to start new classes in the autumn in Crowborough and Peacehaven.

Equipment installation – we install and maintain hearing assistive equipment on behalf of East Sussex County Council Sensory Impairment Team (SIRT).

Volunteering – including basic maintenance of hearing aids and battery replacement service on behalf of the local NHS throughout the county.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2021**

The Future

COVID-19 has thrown up a number of challenges for all of us, and it has also highlighted one or two areas of concern for many of our clients and of particular concern for us is the additional isolation many have experienced due to lack of digital awareness. We are therefore concentrating our efforts over the next 12 months or so to address this issue with the introduction of our new programme "Be Smart." This programme has been designed to allow clients to learn in a safe and supportive environment how to get the best out of their smart device starting with basic features such turning them on and off, swiping and sending a text and then progressing to more advanced features (for those who want to) such as Zooming, online shopping and internet banking. We will also be covering the importance of staying safe online.

We are small charity with a loyal and dedicated team of staff and volunteers and we pride ourselves on the level of service that we provide. But we can only continue to provide this much needed service to the local hard of hearing community with the kind, generous support of funders; moving us closer to achieving our goal of an inclusive society where hard of hearing people can feel part of their local community and enjoy full independence.

Financial review

There was a surplus for the year on unrestricted funds of £5,507 after covering any deficits arising on restricted funds. Reserves carried forward on the General Fund are £113,763.

The Charity seek to maintain at least 3 months operating expenditure as reserves calculated to be approximately £65,000. Free reserves at this level have been maintained at £85,669.

The Trustees have assessed the major risks to which the Charity is exposed, and are satisfied that systems are in place to mitigate exposure to the major risks.

Structure, governance and management

The Charity is a company limited by guarantee and was registered with the Charity Commission for England and Wales on 10 December 2003.

The Charity changed its name to East Sussex Hearing on 5th June 2020.

The Trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

V Le Croisette

D Bone

C Morris

G Morris

J Martyr

(Appointed 24 February 2021)

L Millar

(Appointed 24 February 2021)

S Thursfield

(Appointed 25 March 2021)

G Brown

(Appointed 24 February 2021 and resigned 18 May 2021)

All of the Trustees are eligible for re-election and will be proposed for re-election at the next Annual General Meeting.

New Trustees are appointed by majority vote of members in general meeting

The Charity is managed on a day to day basis by Mr David Rowan together with support staff. Trustees meet regularly to oversee the work of the charity.

EAST SUSSEX HEARING

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

Statement of Trustees' responsibilities

The Trustees, who are also the directors of East Sussex Hearing for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

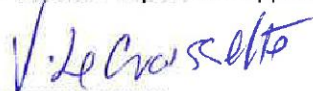
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Charity will continue in operation.

The Trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the Charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees' report was approved by the Board of Trustees.



.....
V Le Croisette

Trustee

Dated: 29-9-2021

EAST SUSSEX HEARING

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF EAST SUSSEX HEARING

I report to the Trustees on my examination of the financial statements of East Sussex Hearing (the Charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the Trustees of the Charity (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006 (the 2006 Act).

Having satisfied myself that the financial statements of the Charity 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 the Charity's financial statements carried out under section 145 of the Charities Act 2011 (the 2011 Act). In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

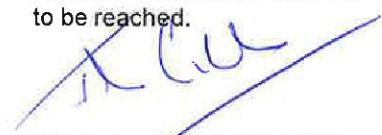
Independent examiner's statement

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

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

- 1 accounting records were not kept in respect of the Charity as required by section 386 of the 2006 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements 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 financial statements 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 financial statements to be reached.



J Caladine FCCA CTA FCIE

Caladine Limited
Chantry House
22 Upperton Road
Eastbourne
East Sussex
BN21 1BF

Dated: 29 September 2021

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

Current financial year

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Total 2020 £
	Notes					
Income from:						
Voluntary Income	3	9,347	-	-	9,347	29,735
Incoming resources from charitable activities	4	256,883	-	7,186	264,069	216,777
Other income	5	13,668	-	-	13,668	1,645
Investments	6	172	-	-	172	595
Total income		<u>280,070</u>	<u>-</u>	<u>7,186</u>	<u>287,256</u>	<u>248,752</u>
Expenditure on:						
Raising funds	7	<u>11,745</u>	<u>-</u>	<u>-</u>	<u>11,745</u>	<u>10,225</u>
Charitable Activities	8	<u>258,519</u>	<u>-</u>	<u>9,194</u>	<u>267,713</u>	<u>281,024</u>
Total resources expended		<u>270,264</u>	<u>-</u>	<u>9,194</u>	<u>279,458</u>	<u>291,249</u>
Net incoming/(outgoing) resources before transfers		9,806	-	(2,008)	7,798	(42,497)
Gross transfers between funds	17	(4,299)	-	4,299	-	-
Net movement in funds		<u>5,507</u>	<u>-</u>	<u>2,291</u>	<u>7,798</u>	<u>(42,497)</u>
Fund balances at 1 April 2020		108,256	398,235	17,297	523,788	566,285
Fund balances at 31 March 2021		<u>113,763</u>	<u>398,235</u>	<u>19,588</u>	<u>531,586</u>	<u>523,788</u>

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2021

Prior financial year

		Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes				
<u>Income from:</u>					
Voluntary Income	3	29,735	-	-	29,735
Incoming resources from charitable activities	4	206,891	-	9,886	216,777
Other income	5	1,645	-	-	1,645
Investments	6	595	-	-	595
Total income		238,866	-	9,886	248,752
<u>Expenditure on:</u>					
Raising funds	7	10,225	-	-	10,225
Charitable Activities	8	256,377	-	24,647	281,024
Total resources expended		266,602	-	24,647	291,249
Net incoming/(outgoing) resources before transfers		(27,736)	-	(14,761)	(42,497)
Gross transfers between funds	17	(13,059)	-	13,059	-
Net income/(expenditure) for the year/ Net movement in funds		(40,795)	-	(1,702)	(42,497)
Fund balances at 1 April 2019		149,051	398,235	18,999	566,285
Fund balances at 31 March 2020		108,256	398,235	17,297	523,788

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

EAST SUSSEX HEARING

STATEMENT OF FINANCIAL POSITION

AS AT 31 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Property, plant and equipment	12		28,094		2,966
Current assets					
Inventories	13	20,119		11,000	
Trade and other receivables	14	11,218		233	
Cash at bank and in hand		478,577		514,350	
		509,914		525,583	
Current liabilities	15	(6,422)		(4,761)	
Net current assets			503,492		520,822
Total assets less current liabilities			531,586		523,788
Income funds					
Restricted funds	17		19,588		17,297
Unrestricted funds - designated	18		398,235		398,235
Unrestricted funds - general			113,763		108,256
			531,586		523,788

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2021.

The directors acknowledge their responsibilities for ensuring that the charity keeps accounting records which comply with section 386 of the Act and for preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial year and of its incoming resources and application of resources, including its income and expenditure, for the financial year in accordance with the requirements of sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the company.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the Trustees on 29 September 2021

V. Le Croisette

V Le Croisette
Trustee

Company Registration No. 04716514

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

Company information

East Sussex Hearing is a private company limited by guarantee incorporated in England and Wales. The registered office is Chantry House, 22 Upperton Road, Eastbourne, East Sussex, BN21 1BF.

1.1 Accounting convention

The financial statements have been prepared in accordance with the Charity's Memorandum and Articles of Association, the Companies Act 2006 and "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)". The Charity is a Public Benefit Entity as defined by FRS 102.

The Charity has taken advantage of the provisions in the SORP for charities applying FRS 102 Update Bulletin 1 not to prepare a Statement of Cash Flows.

The financial statements are prepared in sterling, which is the functional currency of the Charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the date of this report, there remains some uncertainty regarding the long term impact of the Coronavirus and the economic consequences, both within the U.K. and overseas. Whilst we are unable to predict what the economic consequences may be and the impact on the Charity's future ability to continue to function, we have continued to use the going concern basis as appropriate in the preparation of these accounts.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the Charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the Charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the Charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Charitable activities expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

1.6 Property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following basis:

Fixtures, fittings and equipment	25% on a reducing balance basis
Motor vehicles	20% on a straight line basis

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

Fixed assets costing below £2,000 are not capitalised.

1.7 Impairment of non-current assets

At each reporting end date, the Charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Inventories

Inventories are stated at the lower of cost and estimated selling price less costs to complete and sell. Cost comprises direct materials and, where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The Charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the Charity's balance sheet when the Charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include trade and other receivables and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies (Continued)

Basic financial liabilities

Basic financial liabilities, including trade and other payables and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade payables are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade payables are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the Charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

1.13 Allocation and apportionment of costs

Salaries are apportioned between the charitable activities based upon time allocated to each project.

Direct costs of fundraising are allocated accordingly to the project that incurred the expense.

1.14 Unrestricted funds

The core activities of the charity East Sussex Hearing are overseen by the general fund which also incorporates the Hearing Resource Centre and Induction Loop Installation work. The general fund provides support funding for the various other activities of the Trust to include sign writing, lip reading, outreach and prescription work all considered core activities of the Trust.

1.15 Restricted funds

Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with the appropriate management and support costs.

2 Critical accounting estimates and judgements

In the application of the Charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

3 Voluntary Income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Donations and gifts	9,347	4,678
Legacies receivable	-	25,057
	<u>9,347</u>	<u>29,735</u>

4 Incoming resources from charitable activities

	Charitable funds 2021 £	Charitable funds 2020 £
Fees receivable	60,104	66,421
Grants receivable	203,965	150,356
	<u>264,069</u>	<u>216,777</u>
Analysis by fund		
Unrestricted funds - general	256,883	206,891
Restricted funds	7,186	9,886
	<u>264,069</u>	<u>216,777</u>

5 Other income

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	2,268	1,645
Gain on sale of assets	11,400	-
	<u>13,668</u>	<u>1,645</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

6 Investments

	Unrestricted funds general 2020 £	Unrestricted funds general 2021 £
Interest receivable	172	595

7 Raising funds

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
<u>Fundraising and publicity</u>		
Contract services (Fundraisers)	11,450	10,225
Other fundraising costs	295	-
	<u>11,745</u>	<u>10,225</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable Expenditure by Activity

	Hearing Resource Centre 2021 £	Outreach Worker 2021 £	Sign Language Classes 2021 £	Lip Reading Classes 2021 £	Prescrip- tions 2021 £	Deaf/Blind Persons 2021 £	Deaf Job Club 2021 £	Total 2021 £	Total 2020 £
Staff costs	49,158	8,655	19,013	4,857	76,479	5,491	1,709	165,362	162,789
Training	1,287	-	-	-	288	-	-	1,575	496
Venue hire	-	-	14	-	-	-	-	14	2,084
Travel and volunteer expenses	293	-	-	238	2,363	-	-	2,894	6,427
Fees	1,690	-	260	1,776	29	-	-	3,755	8,585
Bus repairs and maintenance costs	3,637	-	4	-	3,162	-	-	6,803	3,990
Products and consumables	-	-	-	-	39,184	-	-	39,184	57,642
Computer and Internet Expenses	-	-	-	-	-	-	-	-	62
	<u>56,065</u>	<u>8,655</u>	<u>19,291</u>	<u>6,871</u>	<u>121,505</u>	<u>5,491</u>	<u>1,709</u>	<u>219,587</u>	<u>242,075</u>
Share of support costs (see note 9)	28,929	1,272	1,387	520	8,882	1,272	-	42,262	26,445
Share of governance costs (see note 9)	5,394	94	94	94	94	94	-	5,864	12,504
	<u>90,388</u>	<u>10,021</u>	<u>20,772</u>	<u>7,485</u>	<u>130,481</u>	<u>6,857</u>	<u>1,709</u>	<u>267,713</u>	<u>281,024</u>
Analysis by fund									
Unrestricted funds - general	90,388	10,021	20,772	-	130,481	6,857	-	258,519	256,377
Restricted funds	-	-	-	7,485	-	-	1,709	9,194	24,647
	<u>90,388</u>	<u>10,021</u>	<u>20,772</u>	<u>7,485</u>	<u>130,481</u>	<u>6,857</u>	<u>1,709</u>	<u>267,713</u>	<u>281,024</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Charitable Expenditure by Activity

For the year ended 31 March 2020

	Hearing Resource Centre	Outreach Worker	Sign Language Classes	Lip Reading Classes	Prescrip- tions	Deaf Job Club	Total 2020
	£	£	£	£	£	£	£
Staff costs	67,216	19,594	18,423	11,226	45,079	1,251	162,789
Training	447	-	-	-	-	49	496
Venue hire	788	-	202	1,094	-	-	2,084
Travel and volunteer expenses	4,352	-	124	335	1,616	-	6,427
Fees	4,567	345	1,395	1,633	345	300	8,585
Bus repairs and maintenance costs	2,092	-	-	-	1,898	-	3,990
Products and consumables	-	-	-	-	57,642	-	57,642
Computer and Internet Expenses	-	-	-	-	-	62	62
	<u>79,462</u>	<u>19,939</u>	<u>20,144</u>	<u>14,288</u>	<u>106,580</u>	<u>1,662</u>	<u>242,075</u>
Share of support costs (see note 9)	26,445	-	-	-	-	-	26,445
Share of governance costs (see note 9)	12,504	-	-	-	-	-	12,504
	<u>118,411</u>	<u>19,939</u>	<u>20,144</u>	<u>14,288</u>	<u>106,580</u>	<u>1,662</u>	<u>281,024</u>
Analysis by fund							
Unrestricted funds - general	109,714	19,939	20,144	-	106,580	-	256,377
Restricted funds	8,697	-	-	14,288	-	1,662	24,647
	<u>118,411</u>	<u>19,939</u>	<u>20,144</u>	<u>14,288</u>	<u>106,580</u>	<u>1,662</u>	<u>281,024</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

9 Support costs

	Support costs £	Governance costs £	Total 2021 £	Support costs £	Governance costs £	Total 2020 £
Depreciation	7,262	-	7,262	989	-	989
Rent and services	21,632	-	21,632	16,655	-	16,655
Insurance	215	-	215	658	-	658
Computer and internet	3,715	-	3,715	2,755	-	2,755
Office expenses	7,141	-	7,141	3,799	-	3,799
Subscriptions	371	-	371	255	-	255
Telephone	1,857	-	1,857	1,269	-	1,269
Bank charges	69	-	69	65	-	65
Legal and professional	-	1,177	1,177	-	8,015	8,015
Accountancy	-	2,658	2,658	-	2,460	2,460
Payroll services	-	1,056	1,056	-	1,056	1,056
Annual return fee	-	13	13	-	13	13
Independent examination	-	960	960	-	960	960
	<u>42,262</u>	<u>5,864</u>	<u>48,126</u>	<u>26,445</u>	<u>12,504</u>	<u>38,949</u>
<u>Analysed between</u>						
Charitable activities	<u>42,262</u>	<u>5,864</u>	<u>48,126</u>	<u>26,445</u>	<u>12,504</u>	<u>38,949</u>

10 Trustees

None of the Trustees (or any persons connected with them) received any remuneration or benefits from the Charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Manager	1	1
Administration	1	1
Charitable activities	6	7
Total	<u>8</u>	<u>9</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

11 Employees (Continued)

Employment costs	2021 £	2020 £
Wages and salaries	153,988	151,846
Social security costs	7,036	7,145
Other pension costs	4,338	3,798
	<u>165,362</u>	<u>162,789</u>

There were no employees whose annual remuneration was £60,000 or more.

12 Property, plant and equipment

	Fixtures, fittings and equipment £	Motor vehicles £	Total £
Cost			
At 1 April 2020	22,291	81,391	103,682
Additions	-	32,382	32,382
Disposals	-	(81,391)	(81,391)
At 31 March 2021	<u>22,291</u>	<u>32,382</u>	<u>54,673</u>
Depreciation and impairment			
At 1 April 2020	19,318	81,391	100,709
Depreciation charged in the year	785	6,476	7,261
Eliminated in respect of disposals	-	(81,391)	(81,391)
At 31 March 2021	<u>20,103</u>	<u>6,476</u>	<u>26,579</u>
Carrying amount			
At 31 March 2021	<u>2,188</u>	<u>25,906</u>	<u>28,094</u>
At 31 March 2020	<u>2,966</u>	-	<u>2,966</u>

13 Inventories

	2021 £	2020 £
Finished goods and goods for resale	<u>20,119</u>	<u>11,000</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

14 Trade and other receivables

	2021	2020
	£	£
Amounts falling due within one year:		
Trade receivables	3,968	-
Other receivables	7,250	-
Prepayments and accrued income	-	233
	<u>11,218</u>	<u>233</u>

15 Current liabilities

	2021	2020
	£	£
Other payables	798	897
Accruals and deferred income	5,624	3,864
	<u>6,422</u>	<u>4,761</u>

16 Retirement benefit schemes

Defined contribution schemes

The Charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The charge to profit or loss in respect of defined contribution schemes was £4,338 (2020 - £3,798).

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

	Balance at 1 April 2019 £	Movement in funds			Balance at 1 April 2020 £	Movement in funds			Balance at 31 March 2021 £
		Incoming resources £	Resources expended £	Transfers £		Incoming resources £	Resources expended £	Transfers £	
Poetry Fund	-	-	(8,697)	8,697	-	-	-	-	-
IT (Awards for All)	367	-	-	-	367	-	-	-	367
Deaf Job Club Fund	18,505	-	(1,662)	-	16,843	4,000	(1,709)	-	19,134
Communications Fund	87	-	-	-	87	-	-	-	87
Lipreading Fund	40	9,886	(14,288)	4,362	-	3,186	(7,485)	4,299	-
	18,999	9,886	(24,647)	13,059	17,297	7,186	(9,194)	4,299	19,588

Notes

A transfer was made from the general fund to the Lipreading Fund to cover the deficit arising in the year.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

17 Restricted funds (Continued)

Fund descriptions

Poetry fund

This fund relates to a grant awarded from the Heritage Fund to provide poetry to deaf people.

I.T. Fund - Awards for All

A grant given for IT and computer equipment.

Deaf Job Club Fund

A grant awarded for a return to work job club.

Communications Fund

A grant given for a communication project from the Catherine Cookson Trust.

Lipreading Fund

Grants awarded for lipreading purposes.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

18 Unrestricted funds - designated

These are unrestricted funds which are material to the Charity's activities made up as follows:

	Balance at 1 April 2019	Movement in funds Incoming resources	Balance at 1 April 2020	Movement in funds Incoming resources	Balance at 31 March 2021
	£	£	£	£	£
Capital fund (designated)	398,235	-	398,235	-	398,235

Notes

The capital fund represents gifts and funds set aside for future refurbishment of existing buildings or purchase or lease of a new building.

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

19 Analysis of net assets between funds

Fund balances are represented by:

Property, plant and equipment
Current assets/(liabilities)

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Property, plant and equipment	28,094	-	-	28,094	2,966	-	-	2,966
Current assets/(liabilities)	85,669	398,235	19,588	503,492	105,290	398,235	17,297	520,822
	<u>113,763</u>	<u>398,235</u>	<u>19,588</u>	<u>531,586</u>	<u>108,256</u>	<u>398,235</u>	<u>17,297</u>	<u>523,788</u>

EAST SUSSEX HEARING

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

20 Operating lease commitments

At the reporting end date the Charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	29,000	3,710
Between two and five years	58,000	-
	<u>87,000</u>	<u>3,710</u>

21 Related party transactions

There were no other disclosable related party transactions during the year (2020: none).

