

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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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).

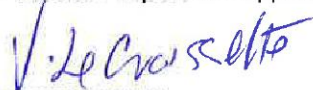
Company Law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the Charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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		280,070	-	7,186	287,256	248,752
Expenditure on:						
Raising funds	7	11,745	-	-	11,745	10,225
Charitable Activities	8	258,519	-	9,194	267,713	281,024
Total resources expended		270,264	-	9,194	279,458	291,249
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		5,507	-	2,291	7,798	(42,497)
Fund balances at 1 April 2020		108,256	398,235	17,297	523,788	566,285
Fund balances at 31 March 2021		113,763	398,235	19,588	531,586	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 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
	79,462	19,939	20,144	14,288	106,580	1,662	242,075
Share of support costs (see note 9)	26,445	-	-	-	-	-	26,445
Share of governance costs (see note 9)	12,504	-	-	-	-	-	12,504
	118,411	19,939	20,144	14,288	106,580	1,662	281,024
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
	118,411	19,939	20,144	14,288	106,580	1,662	281,024

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).

