

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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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					
<u>Income from:</u>						
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
<u>Expenditure on:</u>						
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 Croissette
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
	<hr/>	<hr/>
Other income	4,149	13,668
	<hr/>	<hr/>

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Interest receivable	460	172
	<hr/>	<hr/>

7 Raising funds

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

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).

