

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31st MARCH 2023
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	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £
Income from:						
Donations and legacies	1	13,991	725	14,716	3,609	7,681
Investment income		6,724	-	6,724	57,488	-
Charitable activities	2	184,799	77,990	262,789	185,839	66,813
Other		-	-	-	-	-
Total Income		205,514	78,715	284,229	246,936	74,494
Expenditure on:						
Raising Funds		-	-	-	-	-
Charitable activities	3	250,029	68,532	318,561	249,010	65,758
Other		-	-	-	-	-
Total Expenditure		250,029	68,532	318,561	249,010	65,758
Net income/(expenditure)		(44,515)	10,183	(34,332)	(2,074)	8,736
Transfer between funds		10,675	(10,675)	-	(2,750)	2,750
Other recognised gains/(losses):						
Gains/(losses) on revaluation of fixed assets		-	-	-	-	-
Net Gains/(losses) on investments		(8,373)	-	(8,373)	(24,852)	-
Net Movement in funds		(42,213)	(492)	(42,705)	(29,676)	11,486
Reconciliation of funds						
Total funds brought forward 1st April 2022		273,278	75,327	348,605	302,954	63,841
Total funds carried forward 31 March 2023		231,065	74,835	305,900	273,278	75,327

All income and expenditure derived from continuing activities.

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

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BALANCE SHEET AS AT 31st March 2023**DRAFT****DRAFT**

Company Number: 05396874

	Notes	Unrestricted 2023 £	Restricted 2023 £	Total 2023 £	Unrestricted 2022 £	Restricted 2022 £
Fixed Assets						
Tangible assets	5	5,562	-	5,562	261	-
Investments	6	239,268	-	239,268	247,641	-
Current Assets						
Debtors	7	37,652	-	37,652	88,958	-
Cash at bank and in hand		(47,721)	77,184	29,463	(56,634)	75,327
		(10,069)	77,184	67,115	32,324	75,327
Creditors						
Amounts falling due within one year	8	(3,696)	(2,349)	(6,045)	(6,948)	-
		(3,696)	(2,349)	(6,045)	(6,948)	-
Net Current Assets		(13,765)	74,835	61,070	25,376	75,327
Net assets/(liabilities)		231,065	74,835	305,900	273,278	75,327
Charity Funds						
Unrestricted funds	9	231,065	-	231,065	273,278	
Restricted	10	-	74,835	74,835		75,327
		231,065	74,835	305,900	273,278	75,327

For the year ending 31st March 2022, the company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The directors acknowledge their responsibilities for:

- (i) the members have not required the company to obtain an audit of its accounts for the year in question in accordance with section 476.
- (ii) the directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.
- (iii) these accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

The accounts have been prepared in accordance with the special provisions relating to small companies within the Companies Act 2006.

Approved by the trustees at a committee meeting held on 14th November 2023 and signed on their behalf by:



The notes on Pages 9 to Page 14 form part of these financial statements.

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PRINCIPAL ACCOUNTING POLICIES**FOR THE YEAR ENDED 31st March 2023**

Accounting Policies

The financial statements have been prepared under the historical cost convention.
The financial statements have been prepared in accordance with the Statement of Recommended Practice "Accounting and Reporting by Charities" and SORP (FRS 102) issued in January 2019, and applicable UK Accounting Standards and the Charities Act 2011

Format

The company has taken advantage of the provisions of the Companies Act 2006 and presented an income and expenditure account in the form of a Statement of Financial Activities on the grounds that it enables the financial statements to show a true and fair view of the result for the year.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the trustees for particular purposes. The aim and use of each designated funds is set out in the notes to the financial statements. Restricted funds are funds which are to be used in accordance with specific restrictions imposed by the donors or which have been raised by the charity for particular purposes.

Incoming resources

All incoming resources are included in the SOFA when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy. Grants are brought into account on a receivable basis.

Deferred income represents amounts received for future periods and is released to incoming resources in the period for which it has been received.

Resources expended

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is stated inclusive of value added tax.

Tangible fixed assets and depreciation

All assets over £500 are capitalised. The cost less the estimated residual value of furniture and equipment is written off on a straight line basis.

Intangible income

Intangible income, in the form of donated facilities and voluntary help etc., is not included in the financial statements since it is not considered practicable to quantify such income.

Reserves

The current reserve policy is to maintain sufficient cash flow for known commitments, and the replacement of certain assets. Not all grants/course income are received at the beginning of the financial others are received in arrears.

Risk

The directors/trustees do not believe the organisation is subject to any substantial risk beyond those disclosed in the Annual Report and Accounts.

The organisation has employer and public liability insurance to protect it in the case of a claim.

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NOTES TO THE ACCOUNTS

	2023	2023	2023	2022	2022
	Unrestricted	Restricted	Total	Unrestricted	Restricted
	Funds	Funds		Funds	Funds
	£	£	£	£	£
1 Donations and Legacies					
General Donations	13,991	725	14,716	3,609	7,681
Legacies	-	-	-	-	-
	13,991	725	14,716	3,609	7,681
2 Charitable Activities					
Grants:					
Children in Need	-	4,138	4,138	-	-
NNC Prevention Grant	37,800	-	37,800	37,800	-
ESF Job Club	-	-	-	-	888
50+	520	-	520	370	-
NNC COVID Relief	-	-	-	4,000	-
Big Lottery HOH	-	58,342	58,342	-	39,862
NNC - Discretionary Grant	4,880	-	4,880	-	-
Councillor Community Fund	-	2,112	2,112	-	-
Magic Little Grant	-	500	500	-	-
HMRC Furlough	-	-	-	100	-
Northamptonshire Sport	-	1,600	1,600	-	1,600
NCF - Compton Fund	-	-	-	-	4,950
NCF - Winter Wellbeing Fund	-	-	-	-	5,000
Hans Rausing	-	-	-	-	14,513
The Percy Bilton Charity	-	4,298	4,298	-	-
NCF - Queens Institute Relief Fund	-	5,000	5,000	-	-
NCF - Cecil Pettit Fund	-	1,000	1,000	-	-
NCF - Nptonshire Federation of Disability Sport	-	1,000	1,000	-	-
Other:					
Interpreting Fees	72,571	-	72,571	90,452	-
Training Course Fees	10,062	-	10,062	-	-
PA Support	23,859	-	23,859	20,900	-
SD Room Hire	28,023	-	28,023	18,444	-
Voiceability	-	-	-	7,479	-
Fundraising	2,122	-	2,122	2,081	-
Other Income	4,962	-	4,962	4,213	-
	184,799	77,990	262,789	185,839	66,813

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NOTES TO THE ACCOUNTS

3 Charitable activities	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Unrestricted Funds £	2022 Restricted Funds £
Employment costs 4	140,642	30,420	171,062	120,084	47,454
DBS Checks	404	-	404	94	-
Adult Services	1,760	6,564	8,324	439	2,261
Adult trading, BSL & Interpreters Group	1,385	-	1,385	8,427	-
Childrens Services	544	6,335	6,879	-	5,502
Fundraising	1,189	-	1,189	181	-
Publicity/Advertising	65	1,513	1,578	1,002	107
Depreciation	3,040	-	3,040	2,382	-
Motor and travel expenses	1,498	20	1,518	769	593
Printing, postage and stationery	1,288	280	1,568	1,240	64
Telephone	12,952	-	12,952	5,228	-
Premises costs	16,980	12,635	29,615	8,867	920
Training	1,120	500	1,620	1,520	1,767
Accounting and Professional Fees	4,983	-	4,983	9,593	-
Insurance	3,305	-	3,305	3,099	-
Independent Examination	1,316	-	1,316	1,283	-
Interpreter Fees	42,190	10,250	52,440	67,978	6,687
Office Costs	13,050	15	13,065	15,050	400
Other Costs	2,318	-	2,318	1,774	3
	250,029	68,532	318,561	249,010	65,758

4 Trustees and Employment costs	2023 Unrestricted Funds £	2023 Restricted Funds £	2023 Total £	2022 Unrestricted Funds £	2022 Restricted Funds £
Gross salaries	133,830	29,088	162,918	113,507	45,860
Employer N I	4,358	953	5,311	4,490	1,228
Employer pension	2,454	379	2,833	2,087	366
Recruitment expenses	-	-	-	-	-
	140,642	30,420	171,062	120,084	47,454

There is no employee being paid in excess of £60,000 per annum.

The average number of employees during the year was: 13 (2022: 13)

During the year trustee received £nil in remuneration. (2021:£nil)

The total expenditure reimbursed to trustees amounted to £nil. (2022:£nil)

Remuneration paid to Key Management Personnel in the year £41,390

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NOTES TO THE ACCOUNTS

	Total 2023	Total 2022
5 Fixed Assets	Furniture & Equip	Furniture & Equip
Cost	16,314	16,314
Add: additions during the year	8,341	-
	<u>24,655</u>	<u>16,314</u>
 Depreciation		
At 1 April 2021	16,053	13,671
Charge in year	3,040	2,382
At 31 March 2022	<u>19,093</u>	<u>16,053</u>
 Net Book Value		
At 31 March 2023	<u>5,562</u>	
At 31 March 2022		<u>261</u>

6 Fixed Asset Investments	Quoted Unrestricted £	Quoted Restricted £	Total 2023 £
Market Value as at 1 April 2022	247,641	-	247,641
Disposals	-	-	-
Net loss/gain on revaluation	(8,373)	-	(8,373)
	<u>239,268</u>	<u>-</u>	<u>239,268</u>
Market value as at 31 March 2023			

7 Debtors	2023 Unrestricted £	2023 Restricted £	2023 Total £	2022 Unrestricted £	2022 Restricted £
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Trade Debtors	36,317	-	36,317	87,798	-
Other Debtors	175	-	175	-	-
Pre-paid	1,160	-	1,160	1,160	-
	37,652	-	37,652	88,958	-

	2023 Unrestricted	2023 Restricted	2023 Total	2022 Unrestricted	2022 Restricted
	£	£	£	£	£
8 Creditors					
Amounts falling due within one year					
Trade Creditors	(2,442)	-	(2,442)	(5,213)	-
Others	(254)	(2,349)	(2,603)	(360)	-
Accruals and deferred income	(1,000)	-	(1,000)	(1,375)	-
Social security and other taxation	-	-	-	-	-
	(3,696)	(2,349)	(6,045)	(6,948)	-

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NOTES TO THE ACCOUNTS

9 Pensions and other post-retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £2,833 (2022:£2,453)

10 Unrestricted Reserves

	Opening Balance 2022	Movement In	Movement Out	Transfer Between Funds	Closing Balance 2023
	£	£	£	£	£
Unrestricted General Reserves	120,635	205,514	(255,759)	10,675	81,065
Designated - Development Fund	150,000	-	-	-	150,000
Designated - IT	2,643	-	(2,643)	-	-
	273,278	205,514	(258,402)	10,675	231,065

11 Restricted Funds

	Opening Balance 2022	Movement In	Movement Out	Transfer Between Funds	Closing Balance 2023
	£	£	£	£	£
Children in Need	-	4,138	(3,114)	-	1,024
NCF - Queens Institute Relief Fund	-	5,000	(5,000)	-	-
NCF - Wellbeing 50+	5,730	-	(5,730)	-	-
Big Lottery	58,677	58,342	(32,024)	(11,184)	73,811
Arnold Clark	-	1,000	(1,000)	-	-
Awards 4 All - 50+	1,346	-	(1,855)	509	-
NCF - Npton Federation of Disability	-	1,000	(1,000)	-	-
Councillor Community Fund	-	2,112	(2,112)	-	-
Magic Little Grant	-	500	(500)	-	-
NCF - Compton Fund	3,350	-	(3,350)	-	-
Northamptonshire Sport	1,224	1,600	(2,824)	-	-
NCF - Cecil Pettit Fund	5,000	-	(5,000)	-	-
The Percy Bilton Charity	-	4,298	(4,298)	-	-
J.A.M Helping Out	-	725	(725)	-	-

75,327	78,715	(68,532)	(10,675)	74,835
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Children in Need - Funds are provided towards providing support to children and families

NCF - Queens Institute Relief Fund - To provide support for deaf and hard of hearing people who use BSL as their main communication

NCF - Wellbeing - To provide wellbeing support to 50+ British Sign Language Group

Big Lottery - Towards Hard of Hearing Support Services

Arnold Clark - Towards Interpreter fees

Awards 4 All 50+ - Towards activities for the 50+ Group

NCF - Npton Federation of Disability - Toward the deaf and hard of hearing support group

Councillor Community Fund - Towards the cost of Kitchen Refurbishment

Magic Little Grant - Towards the cost of Kitchen Refurbishment

Neighbourly - Purchase of a fridge to support the community food table and café.

NCF - Compton Fund - Childrens Theatre Project

Northamptonshire Sport - To support the establishment of a new sports club

NCF - Cecil Pettit Fund - Towards the cost of a new kitchen for the centre

The Percy Bilton Charity - Towards the cost of Kitchen Refurbishment

J.A.M Helping Out - Towards the cost of new blinds

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12 Comparative Funds:

Comparative Unrestricted Reserves	Opening Balance 2021 £	Movement In £	Movement Out £	Transfer Between Funds £	Closing Balance 2022 £
<i>Unrestricted General Reserves</i>	150,311	246,936	(273,862)	(2,750)	120,635
<i>Designated - Development Fund</i>	150,000	-	-	-	150,000
<i>Designated - IT</i>	2,643	-	-	-	2,643
	302,954	246,936	(273,862)	(2,750)	273,278

Comparative Restricted Funds	Opening Balance 2021 £	Movement In £	Movement Out £	Transfer Between Funds £	Closing Balance 2022 £
<i>Children in Need</i>	3,135	-	(4,891)	1,756	-
<i>ESF Job Club</i>	-	889	(889)	-	-
<i>NCF - Wellbeing 50+</i>	12,528	-	(6,798)	-	5,730
<i>Big Lottery</i>	45,919	39,862	(27,104)	-	58,677
<i>NCF - Winter Wellbeing Fund</i>	-	5,000	(5,000)	-	-
<i>Awards 4 All - 50+</i>	1,759	-	(413)	-	1,346
<i>Hagerty</i>	500	-	(500)	-	-
<i>Hans Rausing</i>	-	14,513	(15,507)	994	-
<i>Neighbourly</i>	-	400	(400)	-	-
<i>NCF - Compton Fund</i>	-	4,950	(1,600)	-	3,350
<i>Northamptonshire Sport</i>	-	1,600	(376)	-	1,224
<i>NCF - Cecil Pettit Fund</i>	-	5,000	-	-	5,000
<i>Happy Days Childrens Charity</i>	-	1,131	(1,131)	-	-

Berkdale Trust

-	1,150	(1,150)	-	-
63,841	74,495	(65,759)	2,750	75,327

Children in Need - Funds are provided towards providing support to children and families

ESF Job Club - To provide support to unemployed or economically inactive participants to overcome barriers to move into, or closer to, paid employment.

NCF - Wellbeing - To provide wellbeing support to 50+ British Sign Language Group

Big Lottery - Towards Hard of Hearing Support Services

NCF - Winter Wellbeing Fund - Towards reducing social isolation and improve mental health & wellbeing

Awards 4 All 50+ - Towards activities for the 50+ Group

Hagerty - Towards Painting & Decorating the centre

Lottery Community Fund - Towards supporting the organisations core costs during the COVID 19 Pandemic

Hans Rausing - Towards the cost of Childrens services and interpreters during COVID 19

Neighbourly - Purchase of a fridge to support the community food table and café.

NCF - Compton Fund - Childrens Theatre Project

Northamptonshire Sport - To support the establishment of a new sports club

NCF - Cecil Pettit Fund - Towards the cost of a new kitchen for the centre

Happy Days Childrens Charity - Day trip to Alton Towers for youth service users

Berkdale Trust - Towards the cost of teaching families of deaf children BSL

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NOTES TO THE ACCOUNTS

13 Operating lease commitments

Financial commitments under no-cancellable operating leases will result in the following payments falling due in the next financial year.

	2023 £	2022 £
Land and buildings:		
Not later than 1 year	240	240
Later than 1 year and not later than 5 years	960	960
Later than 5 years	4,320	4,320

14 Ultimate Controlling Party

The charitable company is under the ultimate control of its trustees, who are also the directors, and whose names are shown at the front of the financial statements.

