

CFD (CENTRE FOR DEAF AND HARD OF HEARING PEOPLE)

England & Wales · Charity number 1175054

Details

Other names	CFD CENTRE FOR DEAF AND HARD OF HEARING PEOPLE, CFD
Status	Registered
Legal form	CIO
Registered	2017-10-09
Register	View on the Charity Commission register

Contact

Address	Centre For Deaf And Hard Of Hearing The Vassall Centre Gill Avenue Bristol BS16 2QQ
Phone	01179398653
Email	office@centrefordeaf.org.uk
Website	http://cfid.org.uk

Activities

Objects: THE RELIEF OF THOSE PEOPLE WHO ARE DEAF AND HARD OF HEARING IN BRISTOL AND ITS SURROUNDING AREAS.

Activities: Our vision is of a Bristol where everyone can participate in all aspects of life in the city, whatever their level of hearing. The majority of our staff and trustees are Deaf or hard of hearing themselves and we fully understand the impact of living with hearing loss. We can share experiences and provide practical information and advice on dealing with the challenges hearing loss brings.

Classification

- **How:** Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, Economic/community Development/employment, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- Bath And North East Somerset
- Bristol City
- Gloucestershire
- North Somerset
- Somerset
- South Gloucestershire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£312,586	£304,187	-	-
2024-03-31	£292,758	£214,343	-	-
2023-03-31	£170,369	£196,237	-	-
2022-03-31	£142,030	£152,425	-	-
2021-03-31	£111,521	£135,324	-	-

Trustees

Name	Role	Appointed
ALASDAIR JAMES GRANT		2017-10-09
Antony Di Sotto		2024-10-31
CLAIRE PATRICIA WICKHAM		2017-10-09
Faye Stewart		2018-03-22
Oliver Richardson		2024-06-13
Piers Kittel		2024-04-11

CFD (CENTRE FOR DEAF AND HARD OF HEARING PEOPLE)

England & Wales - Charity number 1175054

Accounts

Charity registration number 1175054 (England and Wales)

**CENTRE FOR DEAF AND HARD OF HEARING PEOPLE
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025**



CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

F Stewart
C Wickham
A Grant
A Di Sotto (Appointed 31 October 2024)
O Richardson (Appointed 13 June 2024)
P Kittel (Appointed 11 April 2024)

Charity number (England and Wales)

1175054

Principal address

The Vassall Centre
Fishponds
Bristol
BS16 2QQ

Independent examiner

Andrew Jones FCCA
Xeinaidin South Wales & West Limited
Office 1 The Coach House
24-26 Shirehampton Road
Shirehampton
Bristol
BS11 9TX

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

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CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

TRUSTEES' 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 charity trustees are responsible for preparing a trustees' annual report and financial statements. 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 governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Charitable Object

The object of the charity is the relief of those people who are Deaf and Hard of Hearing in Bristol and its surrounding areas.

The Trustees have a duty to identify and review the risks to which the charity is exposed to and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Objectives and activities

Our mission is to create fair access and improve the quality of life for all people with hearing loss and provide emotional and practical support for all affected by hearing loss. This is based on our vision of :-

- A world where hearing loss does not equal isolation.
- A world where Deaf and hearing communities integrate into one society.
- A Bristol and South Gloucestershire where communication is no longer a barrier for those who use BSL or have acquired hearing loss and where everyone can feel part of the vibrant community that they love in today.

We do this by:-

- Offering events and services that inform the wider community about the needs of Deaf people.
- Arranging events to strengthen the Deaf and hard of hearing communities and help to alleviate isolation.
- Running an effective equipment service so barriers to communication can be overcome.
- Making sure there is an open flow of communication, through regular consultation, with the Deaf and hard of hearing communities, the wider community, relevant partners and stakeholders.

Public benefit

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

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Achievements and performance

Significant activities and achievements against objectives

The year from April 2024 to March 2025 was a very successful time: our CEO, Justin Smith led the staff through a busy and exciting year when CfD offered an increased number of events and opportunities to deaf and hard of hearing people throughout Bristol and South Gloucestershire.

In April 2024, Piers Kittel joined the Board and became our new Chair of CfD. Oliver Richardson (June 2024) and Antony Di Sotto (October 2024) also joined the board. At the February 2025 AGM, Frank Evason and Gill Behenna resigned, Gill because she had reached the end of two terms service on the Board. They both made excellent contributions at board meetings and other tasks such as a policy development, and supporting CfD activities.

The policy sub-committee revised several policies, including Equality, Diversity and Inclusion Policy, and the Information Sharing and Confidentiality (Data Protection) Policy. New policies were developed and approved: the Lone Working and Health and Safety Policies, making sure that all staff have safe working conditions.

The Board established an income generation sub-committee to work with the CEO to develop plans to diversify and increase CfD's income by looking at different approaches and exploring ideas.

CfD initiated a review of our salary structure to ensure staff receive fair and comparable salaries. The work began in March 2025.

Staff changes:-

- Joanna Stevens, Project Assistant for our community work, left in March 2024.
- Rebekah Allen left her role as and Administrator in December 2024 to pursue a career as a Sign Language Interpreter.
- Claire Muscat, the Operations Manager responsible for the equipment Service, left in March 2025.
- Jason parchment joined CfD in June 2024 as a Communication and Engagement Office to work on the Community Hub project.
- Natalie Sital-Singh joined the Administrative Team in November 2024.
- Two Community Outreach Workers, Jo Jones and Pembe Alp, started in January 2025 to deliver the Connecting People into Communities project.

The additional staff meant that CfD needed to move to a larger set of offices located in Spur 1 at the Vassall Centre. the move was completed in April 2025.

The trustees are delighted that CfD is continuing to reach out to deaf and hard of hearing people, and to hold different events and activities to bring the community and people together. In May 2024, we held our second CfD Information Day in central Bristol. Over 142 Deaf and hard of hearing people attended this event and enjoyed meeting representatives from 51 organisations. In March 2025 we held an event at The Vassall Centre as part of the Bristol Community Festival to spotlight the range of community groups that are Deaf and hard of hearing led. 137 people participated. Overall, in 2024-2025, through our community development projects, CfD ran 21 events attended by 618 people.

CfD is developing a closer relationship with Elmfield School for deaf Children. In March 2025, we hosted a small group of Year 6 pupils during Sign language Week so that the students could learn more about CfD and meet Deaf professionals. We also worked alongside Elmfield to support them with hosting community coffee mornings at the school as a way of connecting students with older deaf people.

The trustees were also very pleased by the new grants that CfD attracted in 2024-25. These were:-

- Feeding Bristol : £11,740.36
- Connecting People into Communities : £50,000
- Bristol Community Festival : £3,000
- Quartet Community Foundation Express Grant : £6,575 (for Bristol 50+ group)

CfD is committed to developing staff skills and providing training. All staff received training on a time management and dementia awareness. Our CEO and Operations Manager received insurance liability training from our insurance providers. Senior staff and trustees participated in a Project Portfolio management (PPM) training session delivered by one of our trustees, Alasdair Grant.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

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CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Important training for all staff was delivered by VOSCUR to develop our monitoring and evaluation approaches across all CfD services and projects. The trustees are keen for CfD to collect appropriate information that can be used to demonstrate the impact of our work. The training helped CfD to develop an indicator matrix to guide us to select appropriate tools for evaluating impact and change.

CfD staff participated in many forums and groups:

- Bristol Deaf Health Partnership.
- Accessible Information Standards Steering Groups at NHS Trusts and Sirona Care and Health.
- Bristol Disability Equality Commission.
- Bristol Equalities Network.
- Bristol Disabled People Organisations Network.
- South Gloucestershire Disability Equality Network.
- South Gloucestershire Equalities Forum.
- South Gloucestershire deaf, Deafened, and hard of Hearing Group.
- Bristol Community Festival Steering Group.
- Bristol Impact Fund 2 Steering Group.
- Bristol Roundtable ; Disability and Climate Action.
- VOSCUR: EDI and Volunteering Roundtable.
- Bristol City Council's Building a One City Many Communities response to city-wide challenges.
- BSL Alliance.

The trustees have had due regard to the Charity Commission Guidance on Public Benefit. The summary of achievements and performance below explains how CfD demonstrates its Public benefit.

Projects and services for the benefit of Deaf and hard of hearing people:-

Equipment Service:

Bristol City Council extended the services contract to March 2026. The trustees were pleased that the Equipment Service team could continue providing essential equipment and support to Deaf and Hard of hearing people in their own homes.

The Equipment Service met all the targets set by Bristol City Council and exceeded our target number of referrals by 19% (78 referrals over 410 target).

Projects:

Bristol Impact Fund

Our Community Development Officer, Mark Gill, had a highly productive year and continues to develop greater engagement with deaf people and to support deaf-led groups. The weekly Coffee Mornings for Deaf and hard of hearing people continue to be well-attended with sometimes as many as 25 people attending for the opportunity to meet old and new friends, and to catch up on news. Our approach of using venues across Bristol gives opportunities for people to attend sessions that are local to them.

Highlights included:-

- Participation in a celebration/launch event at Avon and Somerset Police Headquarters in Portishead for the new Police Liaison Officer for the Deaf (PLoD) scheme that was re-established across the South-West region. This is the culmination of a long campaign and hard work by our Community Development Office, Mark Gill to build up a relationship with the police force and to provide deaf awareness training. The launch also introduced the use of Sign Language Video Relay Service (VRS) as a way for BSL users to contact the police directly for non-emergency purposes.

- Introducing BSL taster sessions for hard of hearing people. This was introduced following feedback from our advisory group and resulted in CfD engaging with new people.

- Information sessions on topics such as "Election hustings", "Online Safety" and "Energy help-desk workshop".

- Production and launch of our online EDI form in BSL and English using Typeform. This accessible format helped the project to collect EDI information from participants, leading to increased data return.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

- Collaboration with VOSCUR to deliver training sessions on "Setting up a Community Group" and "How to recruit and retain volunteers".

- An information session from the Stroke Association resulted in a partnership to produce 15 informative BSL videos available on the Stroke Association website.

One of the big success of the BIF2 project has been the CfD small community grants scheme for groups organised by local Deaf or hard of hearing people. Existing groups supported by CfD were: Bristol and South Gloucestershire Deaf and HoH Women's Group, Bristol City Deaf 11 a -side Football, Bristol Deaf and HoH Walking Football, Signing 'n' Sewing, and Bristol Deaf Dementia. New groups that we supported were: Bristol Deaf and Hard of Hearing Padel, Deaf Genealogy, and Bristol Deaf Arts Group.

CfD also supported the Bristol Deaf 50+ group to apply for a grant from the Quartet Community Foundation. We are now providing ongoing support to enable the group to manage their finances and to organise information sessions.

Community Hub

The funding from Bristol City Council for the Community Hib project enabled CfD to recruit a full-time Communications and Engagement Officer - Jason Parchment. Jason has helped CfD develop our social media presence and to strengthen CfD's commitment to providing information in both BSL and English so that our information is accessible to everybody.

As part of this project we also:

- launched our new Events Calendar on our website where we can post and share information about events and activities available to deaf and hard of hearing people.

- Added a community group activities page as a useful resource on our website.

- Launched our 'CfD's Newsround' where we post a summary of upcoming activities accompanied by a short BSL video. These are then shared on social media and out CfD Community WhatsApp group.

- Developed materials to support a series of digital media skills workshops, covering using Canva to create posters, filming and the use of green screen, and editing (using the Cap-cut tool). These workshops will develop skills in the community and encourage people to create and share their own information

South Gloucestershire

South Gloucs Council enabled us to provide monthly sessions to bring people together with the aim of reducing loneliness, making connections, and improving mental health and wellbeing. CfD ran a series of community consultations to help with planning the monthly sessions before the project launched in September 2024.

CfD worked with the South Gloucestershire Council Communications Team to create an information video to promote the new BSL Video Relay Service (VRS) provision that the council has started to improve access for Deaf BSL users to council staff and services.

Bristol Community Festival

CfD made a successful application for a grant from Bristol City Council to deliver a Community Festival that celebrated the many deaf-led community groups that run across the city. Activities on the day included sessions on Deaf Awareness, Lipreading, and BSL taster sessions plus talks from a wide range of community champions to talk about their experiences, their groups, and their achievements. The Family Centre for Deaf Children were also involved and hosted an activities corner for families of deaf children.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Wesleyan Project

CfD was able to build on our previous work from the Welcome Spaces project and revisited community centres across Bristol and some new locations to hold pop-up events. The aim was to promote CfD services and to reach out and engage with new deaf and hard of hearing people, and to encourage participation in our Living with Hearing Loss Workshops. Two of these were delivered in December 2024 and January 2025.

Connecting People into Communities

Our two Community Outreach Workers are working with NHS staff and Community Centres to reach out and engage with new deaf and hard of hearing people and to introduce them to CfD services and activities, and the community groups.

Bristol City Council 'Reflective Practice for Equity Hubs' workshops

CfD was invited to participate in a series of 6 workshops commissioned by Bristol City Council covering reflective practices for Equity Hubs in Bristol. We worked together with other Equity Hubs such as South West Black Network, Bristol Women's Voice, and Bristol Older People Forum. These organisations share a common operational challenges in that we differ from local community centres because we don't have our own local community space and work with groups of people spread out across Bristol. The outcome was a co-produced list of suggestions to Bristol City Council on how they can support this type of organisation.

Feeding Bristol

This project aimed to provide cooking workshops and information sessions on food inequality. The focus is on healthy eating on a budget and on reducing food waste. The project continues into 2025-26.

Financial review

CfD's finances are healthy. During the year 2024-25, all services and projects ran to budget. The Charity's free reserves were represented by unrestricted funds. At the year's end, the charity's free reserves were £138,752. Restricted reserves can be used to cover certain charitable activities as agreed with the donors of the funds. At the year end, the charity's restricted reserves were £227,803. The trustees believe that we should have sufficient reserves to be able to maintain core activities for a minimum of 18 months and are developing a new reserves policy.

Reserves policy

It is the policy of the charity that unrestricted funds which have not been designated for a specific use should be maintained at a level equivalent to between three and six month's expenditure. The trustees consider that reserves at this level will ensure that, in the event of a significant drop in funding, they will be able to continue the charity's current activities while consideration is given to ways in which additional funds may be raised. This level of reserves has been maintained throughout the year.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

CfD (Centre for Deaf and Hard of Hearing People) is a registered Charitable Incorporated Organisation governed by its Constitution. The Charity was established in 2017.

All assets and liabilities held by the Charity (Centre for Deaf People - Bristol, Registered Charity Number 212783) were transferred to the Charity with an effective date of 4th December 2017 as agreed upon in the Charity's EGM.

The board of Trustees comprise of a minimum of 5 and up to 12 people who are elected annually at the AGM or appointed by co-option by the elected trustees. Officers are elected at the first meeting after the AGM. A majority of the trustees at any time must be Deaf or hard of hearing and must include at least 2 people from the BSL using community.

When recruiting new trustees, the board looks for individuals with skills and experience that are likely to be of value to the organisation. If there is likely to be support for an applicant, initial contact will be made with the individual to find out suitability and their interest in the vacancy, after which, there is an application process.

The trustees who served during the year and up to the date of signature of the financial statements were:

F Stewart

C Wickham

A Grant

G Behenna

(Resigned 26 February 2025)

F Evason

(Resigned 26 February 2025)

A Di Sotto

(Appointed 31 October 2024)

O Richardson

(Appointed 13 June 2024)

P Kittel

(Appointed 11 April 2024)

Recruitment and appointment of trustees

See paragraphs above.

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



C Wickham
Trustee



P Kittel
Trustee

22 January 2026

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

I report to the trustees on my examination of the financial statements of Centre for Deaf and Hard of Hearing People (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011.

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

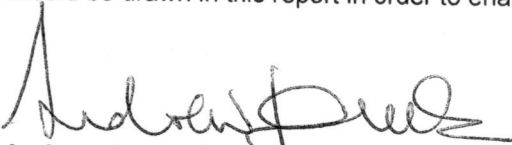
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one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

Your attention is drawn to the fact that the charity has prepared the financial statements in accordance with the relevant version of the Statement of Recommended Practice applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn. I understand that this has been done in order for the financial statements to provide a true and fair view in accordance with UK Generally Accepted Accounting Practice.

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 130 of the Charities Act 2011.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of financial statements set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Andrew Jones FCCA

Xeinadin South Wales & West Limited
Office 1 The Coach House
24-26 Shirehampton Road
Shirehampton
Bristol
BS11 9TX
22 January 2026

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Income from:							
Donations and legacies	3	144,833	153,664	298,497	25,212	252,453	277,665
Charitable activities	4	1,850	5,648	7,498	3,229	7,376	10,605
Investments	5	6,591	-	6,591	4,488	-	4,488
Total income		153,274	159,312	312,586	32,929	259,829	292,758
Expenditure on:							
Charitable activities	6	180,889	123,298	304,187	76,182	138,163	214,345
Total expenditure		180,889	123,298	304,187	76,182	138,163	214,345
Net income/(expenditure)		(27,615)	36,014	8,399	(43,253)	121,666	78,413
Transfers between funds		-	-	-	14,742	(14,742)	-
Net movement in funds	9	(27,615)	36,014	8,399	(28,511)	106,924	78,413
Reconciliation of funds:							
Fund balances at 1 April 2024		166,367	191,789	358,156	194,878	84,865	279,743
Fund balances at 31 March 2025		138,752	227,803	366,555	166,367	191,789	358,156

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

The notes on pages 11 to 20 form part of these financial statements.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

BALANCE SHEET

AS AT 31 MARCH 2025

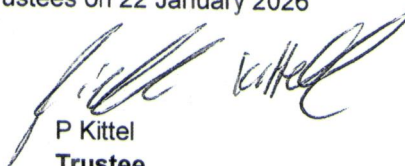
	Notes	2025		2024	
		£	£	£	£
Fixed assets					
Tangible assets	13		6,428		5,394
Investments	14		8,837		7,158
			<u>15,265</u>		<u>12,552</u>
Current assets					
Stocks	15	15,529		12,446	
Debtors	16	4,811		5,495	
Cash at bank and in hand		339,452		337,487	
		<u>359,792</u>		<u>355,428</u>	
Creditors: amounts falling due within one year	17				
		<u>(8,502)</u>		<u>(9,824)</u>	
Net current assets			351,290		345,604
Total assets less current liabilities			<u>366,555</u>		<u>358,156</u>
The funds of the charity					
Restricted income funds	18		227,803		191,789
Unrestricted funds	19		138,752		166,367
			<u>366,555</u>		<u>358,156</u>

The notes on pages 11 to 20 form part of these financial statements.

The financial statements were approved by the trustees on 22 January 2026



C Wickham
Trustee



P Kittel
Trustee

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Centre for Deaf and Hard of Hearing People is a charity registered in England and Wales. The principal office is The Vassall Centre, Gill Avenue, Fishponds, Bristol, BS16 2QQ.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Charities Act 2011, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". 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 not to prepare a statement of cash flows.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. 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 or grantors 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

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.

1.6 Tangible fixed assets

Tangible fixed assets 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 bases:

Fixtures and fittings	25% straight line
Computers	25% straight line

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.

1.7 Fixed asset investments

Fixed 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.

1.8 Impairment of fixed 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).

1.9 Stocks

Stocks 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 stocks 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.

1.10 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.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.11 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 debtors 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 creditors 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 creditors 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 creditors 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.

1.12 Employee benefits

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

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

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.

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	120,245	192	120,437	1,808	50	1,858
Grants	24,588	153,472	178,060	23,404	252,403	275,807
	<u>144,833</u>	<u>153,664</u>	<u>298,497</u>	<u>25,212</u>	<u>252,453</u>	<u>277,665</u>

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Equipment sales						
Sale of goods	1,850	1,748	3,598	3,229	7,376	10,605
Training courses						
Sale of goods	-	3,900	3,900	-	-	-
	<u>1,850</u>	<u>5,648</u>	<u>7,498</u>	<u>3,229</u>	<u>7,376</u>	<u>10,605</u>

5 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable on bank deposits	6,540	42
Other investment income	51	4,446
	<u>6,591</u>	<u>4,488</u>

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

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

6 Expenditure on charitable activities

	Expenditure 2025 £	Expenditure 2024 £
Direct costs		
Staff costs	175,486	143,025
Assistive technology for clients	7,369	9,156
	<u>182,855</u>	<u>152,181</u>
Grant funding of activities (see note 7)	5,153	9,554
Share of support and governance costs (see note 8)		
Support	113,779	50,468
Governance	2,400	2,142
	<u>304,187</u>	<u>214,345</u>
Analysis by fund		
Unrestricted funds	180,889	76,182
Restricted funds	123,298	138,163
	<u>304,187</u>	<u>214,345</u>

7 Grants payable

	Expenditure 2025 £	Expenditure 2024 £
Grants to institutions:		
Other	5,153	9,554
	<u>5,153</u>	<u>9,554</u>

8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	2,764	1,998
Office expenses	112,694	49,799
Loss/(gain) on investment value	(1,679)	(1,329)
Governance costs	2,400	2,142
	<u>116,179</u>	<u>52,610</u>
Analysed between:		
Expenditure	<u>116,179</u>	<u>52,610</u>

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

9 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	2,400	2,142
Depreciation of owned tangible fixed assets	2,764	1,998
	<u>2,400</u>	<u>2,142</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:

	2025	2024
	Number	Number
	7	6
	<u>7</u>	<u>6</u>

	2025	2024
	£	£
Employment costs		
Wages and salaries	175,486	143,025
	<u>175,486</u>	<u>143,025</u>

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

12 Taxation

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

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

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

13 Tangible fixed assets

	Fixtures and fittings £	Computers £	Total £
Cost			
At 1 April 2024	16,667	2,262	18,929
Additions	2,842	956	3,798
At 31 March 2025	19,509	3,218	22,727
Depreciation and impairment			
At 1 April 2024	13,117	418	13,535
Depreciation charged in the year	1,959	805	2,764
At 31 March 2025	15,076	1,223	16,299
Carrying amount			
At 31 March 2025	4,433	1,995	6,428
At 31 March 2024	3,550	1,844	5,394

14 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2024	7,158
Valuation changes	1,679
At 31 March 2025	8,837
Carrying amount	
At 31 March 2025	8,837
At 31 March 2024	7,158

15 Stocks

	2025 £	2024 £
Finished goods and goods for resale	15,529	12,446

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

16 Debtors

Amounts falling due within one year:	2025 £	2024 £
Trade debtors	1,359	1,345
Other debtors	3,452	4,150
	<u>4,811</u>	<u>5,495</u>

17 Creditors: amounts falling due within one year

	2025 £	2024 £
Other taxation and social security	3,466	3,258
Trade creditors	1,296	4,688
Other creditors	1,940	78
Accruals and deferred income	1,800	1,800
	<u>8,502</u>	<u>9,824</u>

18 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 £
Bristol City Council	66,391	73,769	(49,985)	-	90,175
UWE Deaf Signing	3,565	3,900	(25)	-	7,440
Covid 19 Response	13,232	-	(24)	-	13,208
BIF2	32,696	53,143	(41,767)	-	44,072
Warm Welcome Space	3,666	-	-	-	3,666
Coffee Morning	(690)	-	(2,020)	-	(2,710)
Community Hub	25,000	-	(15,035)	-	9,965
Connecting Communities	50,000	-	(7,351)	-	42,649
Deaf Arts Group	(1,204)	-	(568)	-	(1,772)
Aerobic Swimming	(867)	-	-	-	(867)
South Gloucestershire Council	-	28,500	(6,523)	-	21,977
	<u>191,789</u>	<u>159,312</u>	<u>(123,298)</u>	<u>-</u>	<u>227,803</u>

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

18 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
Bristol City Council	28,286	115,591	(77,486)	-	66,391
UWE Deaf Signing	2,995	570	-	-	3,565
Voice & Influence	6,893	-	-	(6,893)	-
Bristol Join Up	10,403	-	-	(10,403)	-
Covid 19 Response	8,075	5,180	(23)	-	13,232
DPO Covid	(2,699)	-	-	2,699	-
BIF2	26,266	63,438	(57,008)	-	32,696
Deaf Quiz Ukraine	145	-	-	(145)	-
Warm Welcome Space	4,501	-	(835)	-	3,666
Coffee Morning	-	-	(690)	-	(690)
Community Hub	-	25,000	-	-	25,000
Connecting Communities	-	50,000	-	-	50,000
Deaf Arts Group	-	50	(1,254)	-	(1,204)
Aerobic Swimming	-	-	(867)	-	(867)
	<u>84,865</u>	<u>259,829</u>	<u>(138,163)</u>	<u>(14,742)</u>	<u>191,789</u>

19 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 £	At 31 March 2025 £
General fund	152,582	153,274	(180,889)	-	124,967
Redundancy fund	10,000	-	-	-	10,000
Capital equipment	3,785	-	-	-	3,785
	<u>166,367</u>	<u>153,274</u>	<u>(180,889)</u>	<u>-</u>	<u>138,752</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
General fund	181,093	32,928	(76,181)	14,742	152,582
Redundancy fund	10,000	-	-	-	10,000
Capital equipment	3,785	-	-	-	3,785
General funds	-	1	(1)	-	-
	<u>194,878</u>	<u>32,929</u>	<u>(76,182)</u>	<u>14,742</u>	<u>166,367</u>

CENTRE FOR DEAF AND HARD OF HEARING PEOPLE

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

20 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	2,549	3,879	6,428
Investments	8,837	-	8,837
Current assets/(liabilities)	127,366	223,924	351,290
	<u>138,752</u>	<u>227,803</u>	<u>366,555</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	1,781	3,613	5,394
Investments	7,158	-	7,158
Current assets/(liabilities)	157,428	188,176	345,604
	<u>166,367</u>	<u>191,789</u>	<u>358,156</u>

21 Related party transactions

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

CFD (CENTRE FOR DEAF AND HARD OF HEARING PEOPLE)

England & Wales - Charity number 1175054

Accounts

Charity registration number: 1175054

Centre for Deaf and Hard of Hearing People

Annual Report and Financial Statements

for the Year Ended 31 March 2024

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Centre for Deaf and Hard of Hearing People

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Centre for Deaf and Hard of Hearing People

Reference and Administrative Details

Trustees

F Stewart – appointed 22.03.2018

C Wickham – appointed 09.10.2017

A Grant, Acting Treasurer – appointed 09.10.2017

G Behenna – appointed 09.10.2017

F Evason – appointed 28.09.2022

P Welton – appointed 02.05.23, resigned 09.01.2024

Charity Registration Number

1175054

Principal Office

The Vassall Centre

Gill Avenue

Fishponds

Bristol

BS16 2QQ

Independent Examiner

G W Jones & Co

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

BS11 9TX

Bankers

HSBC

Centre for Deaf and Hard of Hearing People

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2024.

Objectives and activities

Objects and aims

The object of the charity is the relief of those people who are Deaf and Hard of Hearing in Bristol and its surrounding areas.

Objectives, strategies and activities

Our mission is to create fair access and improve the quality of life for all people with hearing loss and provide emotional and practical support for all affected by hearing loss. This is based on our vision of:

- A world where hearing loss does not equal isolation.
- A world where Deaf and hearing communities integrate into one society.
- A Bristol and South Gloucestershire where communication is no longer a barrier for those who use BSL or have an acquired hearing loss and where everyone can feel part of the vibrant community that they live in today.

We do this by:

- Offering events and services that inform the wider community about the needs of Deaf people.
- Arranging events to strengthen the Deaf and Hard of Hearing communities and help to alleviate isolation.
- Running an effective equipment service so barriers to communication can be overcome.
- Making sure there is an open flow of communication, through regular consultation, with the Deaf and Hard of Hearing communities, the wider community, relevant partners and stakeholders.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: running a charity (PB2)"

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Achievements and performance

The year from April 2023 to March 2024 was a very successful year for CfD as our new CEO, Justin Smith led the staff team through a busy and exciting year when CfD offered more events and opportunities to Deaf and hard of hearing people throughout Bristol.

In May 2023 Paul Welton joined the Board. Paul made excellent contributions at the Board meetings but, unfortunately, he had to resign in January 2024.

The Trustees revised the Safeguarding Policy and are now revising policies around Lone Working and Health and Safety to make sure that all staff have safe working conditions.

The trustees have also been working on what accessible deaf-friendly governance would look like and how CfD can involve all Deaf people in our planning and decision-making.

Mark Gill continued as the CfD Community Development Officer. In September 2023, Joanna Stevens joined us as Project Assistant to support Mark.

Piers Kittell was offered an exciting new role outside of CfD and so left in May 2023. In his short time as the Equipment Service Operations and Marketing Manager, Piers worked to improve our use of the Charity Log database for keeping client records. Gemma Maggs joined CfD in September as an Equipment Officer. Filling the role of Equipment Service Manager was more challenging. We had to advertise three times before we could fill the vacancy. Claire Muscat started in February 2024.

Daisy Williams was appointed as Charity Secretary, to provide support to the Board and Committees. Rebekah Allen reduced her hours so she could focus on becoming a Sign Language Interpreter. Rebekah and Daisy now work together as the CfD administrative team.

The expanding team meant that CfD outgrew our existing office space. So the trustees agreed that we should move to a larger set of offices but still in the Vassall Centre. The move was completed by April 2024 and the trustees are looking forward to seeing the CfD team expand further.

The Community Development Office, Mark Gill and the CEO, Justin Smith, have continued to develop our social media presence - primarily through Facebook and Instagram, with information in BSL and English. Our next task is to add more BSL to the CfD website.

Thanks to the excellent work of Mark Gill, CfD featured in a video produced by Bristol City Council to celebrate their Welcome Spaces project. See <https://orlo.uk/4WhZF>.

The Community Development Project meant that CfD could offer more events to Deaf and hard of hearing people. In 2023-24 CfD ran 20 events attended by a total of 423 people.

The trustees are delighted that CfD is reaching out to Deaf and hard of hearing people. In May 2023 we held the first ever CfD Information Day. Over 150 Deaf and hard of hearing people attended this event and enjoyed meeting representatives from 33 organisations.

In June 2023 two students from Elmfield School for Deaf Children had a work placement at CfD. We hope this will be the start of a closer relationship with Elmfield.

The Trustees were also very pleased with the new grants that CfD attracted in 2023-24. These were: Feeding Bristol: £13,574 to run workshops on healthy eating. Bristol City Council Community Hubs : £50,000 over two years to develop our capacity as a community hub.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Wesleyan Foundation : £9,829 to provide workshops and support for people to understand more about their hearing loss.

South Gloucestershire : £28,500 to develop support for Deaf people in South Gloucestershire, with a focus of Wellbeing. This the result of many months of the CEO negotiating with South Gloucestershire Council.

The CfD CEO contributes to the Bristol Deaf Health Partnership and chairs meetings on a rotating basis. The purpose of the group is for healthcare providers to share service improvements and to gain insight into the experiences of Deaf people when they access health services. Justin also supports work on the Accessible Information Standards with involvement in steering groups at NHS Trusts, Sirona Care and Health, and with the Integrated Care Board.

CfD is now a member of the BSL Alliance that works to monitor the progress of the BSL Advisory Board which advises the government on key issues impacting BSL users and the Deaf community. The Alliance lists over 55 member organisations across the UK and also promote partnership working to collect data on key areas such as BSL interpreters, and BSL teaching. The CfD CEO attends these meetings as CfD representative.

The Trustees have had due regard to the Charity Commissions Guidance on Public Benefit. The summary of achievements and performance below explains hoe CfD demonstrates its Public Benefit.

Projects and services for the benefit of Deaf and hard of hearing people:

1 Equipment Service

The Equipment Service met all the targets set by Bristol City Council except for the number of referrals. But even though we had no manager for 8 months, our referrals were 95% of the target.

The trustees want to see as many deaf people as possible benefitting from the assistive technology that the Equipment Service can provide. During 2022-23, the Equipment Service received a smaller number of referrals. The Equipment Service Manager, Piers Kittell, therefore launched an Outreach Project. Piers worked on developing a stronger network of referrers and set up presentations to a number of organisations, including those who provide housing for older people. These efforts resulted in a dramatic increase in the number of new clients.

Fortunately, when Piers left, Steve Mullins, the Equipment Officer, volunteered to take on the additional responsibility of making presentations. Steve was supported by Daisy Williams who followed up emails and phone calls to organise Steve's visits. These were very effective and so despite the fact that the Equipment Service had no manager in place for much of 2023-24, the number of clients began to increase in the second half of the year and we reached 95% of the Bristol City Council target.

2. Projects:

Bristol Impact Fund:

Our Community Development Officer, Mark Gill, had a highly productive year. Mark supported by his Project Assistant, Jo, continued to develop greater engagement with deaf people and support groups led by deaf people. The weekly Coffee Mornings for Deaf and Hard of Hearing people continued to be well attended, with up to 39 people enjoying the opportunity for a chat and coffee.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Highlights included :-

- Information Sessions on topics such as "Voter ID Changes" and "Mental Wellbeing and Self-care (delivered by Sign Health.)
- Starting two advisory groups, one for Deaf and one for hearing people. These advisory groups will be a way for Deaf people to influence CfD's strategy and for Deaf people to let the Trustees know what you would like to see CfD doing. The Deaf Advisory group met twice in 2023-24 and the Hard of Hearing Group will start in July 2024.
- Increasing the number of Coffee Mornings for hard of hearing people. An average of 6 people attended these sessions, enjoying the opportunity to chat in a quite space.

One big success of the BIF 2 project, has been the CfD small grants scheme for group organised by local Deaf or hard of hearing people. We made grants to:-

Sign and Sew
Walking Football
5-a-side Football
Deaf Netball
The Bristol Deaf 50+ Group
Deaf Dementia Support
BSL Board Games
11-a-side Football (Bristol Deaf Football Club)

The work of the BIF2 project has had a positive impact on CfD's profile as a small community-led organisation. As well as an increase in positive engagement with deaf people and also with other partners such as community centres and organisations of disabled people, CfD's relationships with Bristol City Council and with South Gloucestershire Council have become more positive. For example, the Mayor invited Mark Gill to give a presentation at the Mayor's "Conversations with Community Workers and One City Partners."

Feeding Bristol

This short project was very successful. Deaf and hard of hearing people enjoyed 10 workshops, including sessions by celebrity chef Yvonne Cobb and the "Two Deaf Chefs". CfD was able to reach out to new deaf people of all ages.

Deaf In The Covid Aftermath

CfD is working in partnership with Gloucester Deaf Association and the Deaf Studies Trust to set up this new project, funded by the National Lottery. Absences at the lead organisation, GDA has meant progress is slow but interviews will start in 2024.

Deaf Heritage Project

CfD is supporting the Deaf Studies Trust to catalogue the archive of material covering the history of the original Centre for Deaf People. As this project develops, CfD volunteers will be involved.

CfD is a member of the newly-formed Bristol Disability Equality Commission. The CEO attends the meetings and is taking a lead on employment issues for disabled people.

3 Bristol Deaf Health Partnership Board:

This group works to make sure NHS and other services provide accessible services for Deaf and hard of hearing people. CfD works alongside the Sensory Impairment Team to take the lead in pushing for better access.

4. The on-line shop continues in partnership with Sarabec.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Financial review

CfD's finances are healthy. During the year 2023-24, all services and projects ran to budget.

The Charity's free reserves are represented by the unrestricted funds. At the year end the charity's free reserves were £166,367. Restricted reserves can be used to cover certain charitable activities as agreed with the donors of the funds. At the year end the charity's restricted reserves were £191,792. The Trustees believe that we should have sufficient reserves to be able to maintain core activities for a minimum of 18 months and are developing a new reserves policy.

Structure, governance and management

Nature of governing document

CFD (Centre for the Deaf and Hard of Hearing People) is a registered Charitable Incorporated Organisation governed by its Constitution. The Charity was established in 2017.

All assets and liabilities held by the Charity (Centre for Deaf People - Bristol, Registered Charity Number: 212783) were transferred to the Charity with an effective date of 4th December 2017 as agreed upon in the Charity's EGM.

The board of Trustees comprises of a minimum of 5 and up to 12 people who are elected annually at the AGM or appointed by co-option by the elected trustees. Officers are elected at the first meeting after the AGM. A majority of the trustees at any time must be Deaf or Hard of Hearing and must include at least 2 people from the BSL using Deaf community.

When recruiting new trustees, the board looks for individuals with skills and experience that are likely to be of value to the organisation. If there is likely to be support for an applicant, initial contact will be made with the individual to find out suitability and their interest in a vacancy, after which, there is an application process.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The Trustees have examined the major risks to which the charity is exposed, and systems have been set up to mitigate these risks. These procedures will be reviewed periodically to make sure that they still meet the needs of the charity.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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 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 business.

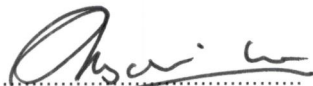
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 10 January 2025 and signed on its behalf by:



C Wickham
Trustee



A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Independent Examiner's Report to the trustees of Centre for Deaf and Hard of Hearing People

I report to the trustees on my examination of the accounts of Centre for Deaf and Hard of Hearing People for the year ended 31 March 2024.

Responsibilities and basis of report

As the charity trustees of Centre for Deaf and Hard of Hearing People you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre for Deaf and Hard of Hearing People's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

Since Centre for Deaf and Hard of Hearing People'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 Association of Chartered Certified Accountants, which is one of the listed bodies.

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

1. accounting records were not kept in respect of Centre for Deaf and Hard of Hearing People as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.



.....
A W Jones FCCA
Association of Chartered Certified Accountants

Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Date: 10 January 2025

Centre for Deaf and Hard of Hearing People

Statement of Financial Activities for the Year Ended 31 March 2024

	Note	Unrestricted funds £	Restricted funds £	Total 2024 £
Income and Endowments from:				
Donations and legacies		25,212	252,453	277,665
Charitable activities		3,229	7,376	10,605
Investment income	4	4,488	-	4,488
Total income		<u>32,929</u>	<u>259,829</u>	<u>292,758</u>
Expenditure on:				
Charitable activities		(76,181)	(138,162)	(214,343)
Total expenditure		<u>(76,181)</u>	<u>(138,162)</u>	<u>(214,343)</u>
Net (expenditure)/income		(43,252)	121,667	78,415
Gross transfers between funds		14,742	(14,742)	-
Net movement in funds		(28,510)	106,925	78,415
Reconciliation of funds				
Total funds brought forward		194,877	84,867	279,744
Total funds carried forward	17	<u>166,367</u>	<u>191,792</u>	<u>358,159</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		41,122	121,014	162,136
Charitable activities		968	6,124	7,092
Investment income	4	1,141	-	1,141
Total income		<u>43,231</u>	<u>127,138</u>	<u>170,369</u>
Expenditure on:				
Charitable activities		(64,371)	(131,866)	(196,237)
Total expenditure		<u>(64,371)</u>	<u>(131,866)</u>	<u>(196,237)</u>
Net expenditure		(21,140)	(4,728)	(25,868)
Net movement in funds		(21,140)	(4,728)	(25,868)
Reconciliation of funds				
Total funds brought forward		216,017	89,594	305,611
Total funds carried forward	17	<u>194,877</u>	<u>84,866</u>	<u>279,743</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2023 is shown in note 17.

Centre for Deaf and Hard of Hearing People

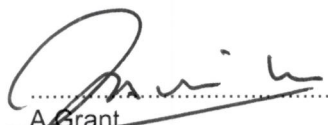
(Registration number: 1175054)
Balance Sheet as at 31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	11	5,393	5,398
Investments	12	7,158	5,829
		<u>12,551</u>	<u>11,227</u>
Current assets			
Stocks	13	12,446	8,642
Debtors	14	5,497	8,196
Cash at bank and in hand	15	337,486	260,458
		<u>355,429</u>	<u>277,296</u>
Creditors: Amounts falling due within one year	16	<u>(9,821)</u>	<u>(8,780)</u>
Net current assets		<u>345,608</u>	<u>268,516</u>
Net assets		<u>358,159</u>	<u>279,743</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	191,792	84,867
Unrestricted income funds			
Unrestricted funds		<u>166,367</u>	<u>194,876</u>
Total funds	17	<u>358,159</u>	<u>279,743</u>

The financial statements on pages 9 to 21 were approved by the trustees, and authorised for issue on 10 January 2025 and signed on their behalf by:



C Wickham
Trustee



A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre for Deaf and Hard of Hearing People meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Grant provisions

Provisions for grants are made when the intention to make a grant has been communicated to the recipient but there is uncertainty about either the timing of the grant or the amount of grant payable.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants;			
Government grants	-	227,403	227,403
Grants from other charities	23,404	25,000	48,404
Regular giving and capital donations	1,808	50	1,858
Total for 2024	25,212	252,453	277,665
Total for 2023	41,122	121,014	162,136

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2024 £	Total 2023 £
Equipment sales	3,229	7,376	10,605	4,092
Training courses	-	-	-	3,000
	3,229	7,376	10,605	7,092

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income;		
Interest receivable on bank deposits	42	42
Other investment income	4,446	4,446
Total for 2024	4,488	4,488
Total for 2023	1,141	1,141

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2024 £
Grant funding of activities		9,081	473	9,554
Staff costs		50,121	92,902	143,023
Allocated support costs		15,908	43,716	59,624
Governance costs		1,071	1,071	2,142
		76,181	138,162	214,343

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Staff costs		47,096	92,683	139,779
Allocated support costs		16,765	37,653	54,418
Governance costs		510	1,530	2,040
		64,371	131,866	196,237

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

6 Analysis of governance and support costs

Charitable activities expenditure

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Assistive technology for clients	-	9,156	9,156
Office expenses	17,237	34,560	51,797
Gain/loss on investment value	(1,329)	-	(1,329)
	15,908	43,716	59,624

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Assistive technology for clients	-	17,042	17,042
Office expenses	17,184	20,612	37,796
Gain/loss on investment value	(419)	-	(419)
	16,765	37,654	54,419

Governance Costs

	Unrestricted funds General £	Restricted funds £	Total 2024 £
Independent examiner fees Examination of the financial statements	1,071	1,071	2,142
	1,071	1,071	2,142

	Unrestricted funds General £	Restricted funds £	Total 2023 £
Independent examiner fees Examination of the financial statements	510	1530	2040
	510	1530	2040

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

C Wickham

During the year, C Wickham received consultancy fees of £Nil (2023 £840) in respect of her role as the charity's interim CEO together with expenses reimbursed of £Nil (2023 £127).

No trustees have received any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2024 £	2023 £
Staff costs during the year were:		
Wages and salaries	143,023	139,779

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2024 No	2023 No
Employee	6	5

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2024 £	2023 £
Examination of the financial statements	2,142	2,040

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2023	16,936	16,936
Additions	1,993	1,993
At 31 March 2024	18,929	18,929
Depreciation		
At 1 April 2023	11,538	11,538
Charge for the year	1,998	1,998
At 31 March 2024	13,536	13,536
Net book value		
At 31 March 2024	5,393	5,393
At 31 March 2023	5,398	5,398

12 Fixed asset investments

	2024 £	2023 £
Other investments	7,158	5,829

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2023	5,829	5,829
Revaluation	1,329	1,329
At 31 March 2024	7,158	7,158
Net book value		
At 31 March 2024	7,158	7,158
At 31 March 2023	5,829	5,829

13 Stock

	2024 £	2023 £
Stocks	12,446	8,642
	12,446	8,642

14 Debtors

	2024 £	2023 £
Trade debtors	1,347	2,134
Other debtors	4,150	6,062
	5,497	8,196

15 Cash and cash equivalents

	2024 £	2023 £
Cash at bank	337,486	260,458
	337,486	260,458

16 Creditors: amounts falling due within one year

	2024 £	2023 £
Trade creditors	4,688	4,245
Other taxation and social security	3,258	2,612
Other creditors	75	123
Accruals	1,800	1,800
	9,821	8,780

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

17 Funds

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Unrestricted funds					
<i>General</i>					
General fund	181,091	32,930	(76,180)	14,741	152,582
<i>Designated</i>					
Redundancy fund	10,000	-	-	-	10,000
Capital equipment	3,785	-	-	-	3,785
	13,785	-	-	-	13,785
Total unrestricted funds	194,876	32,930	(76,180)	14,741	166,367
Restricted funds					
Bristol City Council	28,289	115,590	(77,485)	-	66,394
UWE Deaf Signing	2,995	570	-	-	3,565
Voice & Influence	6,892	-	-	(6,892)	-
Bristol Join up	10,403	-	-	(10,403)	-
Covid 19 Response	8,075	5,180	(23)	-	13,232
DPO Covid	(2,699)	-	-	2,699	-
BIF2	26,266	63,438	(57,008)	-	32,696
Deaf Quiz Ukraine	145	-	-	(145)	-
Warm Welcome Space	4,501	-	(835)	-	3,666
Coffee Morning	-	-	(690)	-	(690)
Community Hub	-	25,000	-	-	25,000
Connecting Communities	-	50,000	-	-	50,000
Deaf Arts Group	-	50	(1,254)	-	(1,204)
Aerobic Swimming	-	-	(867)	-	(867)
Total restricted funds	84,867	259,828	(138,162)	(14,741)	191,792
Total funds	279,743	292,758	(214,342)	-	358,159
	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £	
Unrestricted funds					
<i>General</i>					
General fund	202,232	43,231	(64,372)	181,091	

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2024 (continued)

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Designated				
Redundancy fund	10,000	-	-	10,000
Capital equipment	3,785	-	-	3,785
	13,785	-	-	13,785
Total unrestricted funds	216,017	43,231	(64,372)	194,876
Restricted				
Bristol City Council	47,088	70,663	(89,462)	28,289
UWE Deaf Signing	-	3,000	(5)	2,995
Voice & Influence	6,892	-	-	6,892
Bristol Join up	10,403	-	-	10,403
Covid 19 Response	8,133	-	(58)	8,075
DPO Covid	(2,468)	-	(231)	(2,699)
BIF2	19,546	47,910	(41,190)	26,266
Deaf Quiz Ukraine	-	570	(425)	145
Warm Welcome Space	-	4,996	(495)	4,501
Total restricted funds	89,594	127,139	(131,866)	84,867
Total funds	305,611	170,370	(196,238)	279,743

18 Analysis of net assets between funds

	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2024 £
Tangible fixed assets	1,780	3,613	5,393
Fixed asset investments	7,158	-	7,158
Current assets	161,579	193,850	355,429
Current liabilities	(4,150)	(5,671)	(9,821)
Total net assets	166,367	191,792	358,159
	Unrestricted funds General £	Restricted funds £	Total funds at 31 March 2023 £
Tangible fixed assets	2,475	2,924	5,399
Fixed asset investments	5,829	-	5,829
Current assets	190,167	87,127	277,294
Current liabilities	(3,595)	(5,184)	(8,779)
Total net assets	194,876	84,867	279,743

CFD (CENTRE FOR DEAF AND HARD OF HEARING PEOPLE)

England & Wales - Charity number 1175054

Accounts

Charity registration number: 1175054

Centre for Deaf and Hard of Hearing People

Annual Report and Financial Statements

for the Year Ended 31 March 2023

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Centre for Deaf and Hard of Hearing People

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Centre for Deaf and Hard of Hearing People

Reference and Administrative Details

Trustees

F Stewart

C Wickham

A Grant, Acting Treasurer

G Behenna

F Evason, Appointed on 28 September 2022

Charity Registration Number

1175054

Principal Office

The Vassall Centre

Gill Avenue

Fishponds

Bristol

BS16 2QQ

Independent Examiner

G W Jones & Co

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

BS11 9TX

Bankers

HSBC

Centre for Deaf and Hard of Hearing People

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2023.

Objectives and activities

Objects and aims

The object of the charity is the relief of those people who are Deaf and Hard of Hearing in Bristol and its surrounding areas.

Objectives, strategies and activities

Our mission is to create fair access and improve the quality of life for all people with hearing loss and provide emotional and practical support for all affected by hearing loss. This is based on our vision of :-

- A world where hearing loss does not equal isolation.
- A world where Deaf and hearing communities integrate into one society.
- A Bristol and South Gloucestershire where communication is no longer a barrier for those who use BSL or have an acquired hearing loss and where everyone can feel part of the vibrant community that they live in today.

We do this by:-

- Offering events and services that inform the wider community about the needs of Deaf people.
- Arranging events to strengthen the Deaf and Hard of Hearing communities and help to alleviate isolation.
- Running an effective equipment service so barriers to communication can be overcome.
- Making sure there is an open flow of communication, through regular consultation, with the Deaf and Hard of Hearing community, relevant partners and stakeholders.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: running a charity (PB2)"

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Achievements and performance

The year from April 2022 to March 2023 was another challenging year for CfD, with many positives under our new CEO, Justin Smith. At the start of this financial year CfD did not have the minimum number of trustees. As 50% of our trustees must be Deaf or hard of hearing, the pool of people who are eligible to become trustees is relatively small. However, in September 2022, Frank Evason joined the Board. Frank brings a personal experience of hearing loss and a wide knowledge of hard of hearing issues to the Board.

The main task for the new CEO was to carry out a formal review of CfD and report the findings to the trustees. This review enabled us to identify the priorities for our work while we continue to develop new ways of Deaf and hard of hearing people having an input into CfD's strategy.

We revised the CfD Information Sharing and Confidentiality (Data Protection) Policy to ensure we are GDPR UK compliant.

Working with Moore IT, we have increased the security of our on-line systems.

Mark Gill started as the CfD Community Development Office in April 2022. Following the resignation of the Equipment Service Operations and Marketing Manager, Andrea LeBrun, Piers Kittel was appointed to that role in July 2022. In September 2022, Rebekah Allen started as the full-time CfD administrator.

CfD now has an additional meeting/break-out room which is used regularly by the Bristol City Council Sensory Impairment Team for weekly drop-in sessions.

The Community Development Office, Mark Gill and the CEO, Justin Smith, have done excellent work to increase our social media presence - primarily through Facebook and Instagram, with information in BSL and English.

The trustees are delighted at the progress that CfD is making in engaging with Deaf and hard of hearing people and in attracting new funding to run a variety of projects.

The Trustees have had due regard to the Charity Commission Guidance on Public Benefit. The summary of achievements and performance below explains how CfD demonstrated its Public Benefit.

Projects and services for the benefit of Deaf and hard of hearing people:-

1. Equipment service:

The Equipment Service met all the targets set by Bristol City Council.

During 2022-23, the number of referrals to the Equipment Service showed a decline. The Equipment Service Manager, Piers Kittel, therefore launched an Outreach Project. Piers worked on developing a stronger network of referrers and set up presentations to a number of organisations, including those who provide housing for older people. These efforts resulted in a dramatic increase in the number of new clients.

The hard work of the Equipment Service team was rewarded in Feb 2023 when Bristol City Council awarded us the contract for the provision of equipment for at least the next 2 years. (Contract to start April 1st 2023.)

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

2. Projects:

Bristol Impact Fund:-

Our Community Development Officer, Mark Gill, started in April 2022. Mark will develop greater engagement with deaf people and support groups led by deaf people. The weekly Coffee Mornings for Deaf and hard of hearing people continued to be well-attended, with up to 27 people enjoying the opportunity for a chat and a coffee. A news segment featuring CfD coffee mornings and our members, went out on Friday 6th May 2022. See <https://www.itv.com/news/westcountry/2022-05-06/were-finally-recognised-british-sign-language-gets-offical-status>

Highlights included a Quiz Night with 86 attendees and a 999BSL Celebration Party where 70 people joined in.

As part of the BIF2 project, CfD is funding a small grants scheme for groups organised by local Deaf or hard of hearing people. We made grants to the Sewing Group, the Bristol Deaf 50+ Group and Little Hands.

The work of the BIF2 project has had a positive impact on CfD's profile as a small community-led organisation. We are seeing an increase in positive engagement with deaf people and also with other partners such as community centres and organisations of disabled people.

Welcome Spaces:-

Bristol City Council awarded CfD a grant of £5,000 to increase access for Deaf and hard of hearing people to the Warm/Welcome Spaces around Bristol. We worked with 6 partner community centres to train staff and volunteers in deaf equality, provided 1:1 advice and support to make venues accessible and piloted pop-up sessions at our partners' venues targeted at deaf people. CfD featured in the Welcome Spaces video see: <https://orlo.uk/4WhZF>

Deaf in the Covid Aftermath:-

CfD is working in partnership with Gloucester Deaf Association and the Deaf Studies Trust to set up this new project, funded by the National Lottery.

3. CfD is a member of the newly-formed Bristol Disability Equality Commission. The CEO attends the meetings and is taking a lead on employment issues for disabled people.

4. Bristol Deaf Health Partnership Board - this group works to make sure NHS and other services provide accessible services for Deaf and hard of hearing people. CfD works alongside the Sensory Impairment Team to take the lead in pushing for better access.

5. The on-line shop continues in partnership with Sarabec (a supplier of assistive technology).

6. CfD continues to support campaigns that are of direct benefit to the wider Deaf community, such as attending the BSL Rally in support of the successful third reading of the BSL Bill (see: <https://cfd.org.uk/bsl-bill/>), and the "Where is the interpreter?" campaign.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Financial review

CfD's finances are healthy. During the year 2022-23, all services and projects ran to budget.

The Charity's free reserves are represented by the unrestricted funds. At the year end the charity's free reserves were £194,877. Restricted reserves can be used to cover certain charitable activities as agreed with the donors of the funds. At the year end the charity's restricted reserves were £84,866. The trustees believe that we should have sufficient reserves to be able to maintain core activities for a minimum of 18 months and are developing a new reserve policy.

Structure, governance and management

Nature of governing document

The CFD (Centre for the Deaf and Hard of Hearing People) is a registered Charitable Incorporated Organisation governed by its Constitution. The Charity was established in 2017.

All assets and liabilities held by the Charity Centre for Deaf People - Bristol, (Registered Charity Number: 212783) were transferred to the Charity with an effective date of 4th December 2017 as agreed upon in the Charity's EGM.

The board of Trustees comprises of a minimum of 5 and up to 12 people who are elected annually at the AGM or appointed by co-option by the elected trustees. Officers are elected at the first meeting after the AGM. A majority of the trustees at any time must be Deaf or hard of hearing and must include at least 2 people from the BSL-using Deaf community.

When recruiting new trustees, the board looks for individuals with skills and experience that are likely to be of value to the organisation. If there is likely to be support for an applicant, initial contact will be made with the individual to find out suitability and their interest in a vacancy, after which, there is an application process.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The Trustees have examined the major risks to which the charity is exposed and systems have been set up to mitigate these risks. These procedures will be reviewed periodically to make sure that they still meet the needs of the charity.

Centre for Deaf and Hard of Hearing People

Trustees' Report (continued)

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

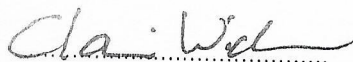
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial statements, the trustees are required to:

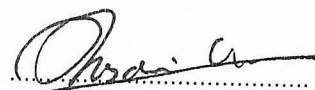
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, and the provisions of the constitution. The trustees 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 are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

The annual report was approved by the trustees of the charity on 17/1/24 and signed on its behalf by:


C Wickham
Trustee


A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Independent Examiner's Report to the trustees of Centre for Deaf and Hard of Hearing People

I report to the trustees on my examination of the accounts of Centre for Deaf and Hard of Hearing People for the year ended 31 March 2023.

Responsibilities and basis of report

As the charity trustees of Centre for Deaf and Hard of Hearing People you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre for Deaf and Hard of Hearing People's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Centre for Deaf and Hard of Hearing People as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
A W Jones FCCA
Association of Chartered Certified Accountants

Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Date: 23/1/24

Centre for Deaf and Hard of Hearing People

Statement of Financial Activities for the Year Ended 31 March 2023

	Note	Unrestricted funds £	Restricted funds £	Total 2023 £
Income and Endowments from:				
Donations and legacies		41,122	121,014	162,136
Charitable activities		968	6,124	7,092
Investment income	4	1,141	-	1,141
Total income		43,231	127,138	170,369
Expenditure on:				
Charitable activities		(64,371)	(131,866)	(196,237)
Total expenditure		(64,371)	(131,866)	(196,237)
Net expenditure		(21,140)	(4,728)	(25,868)
Net movement in funds		(21,140)	(4,728)	(25,868)
Reconciliation of funds				
Total funds brought forward		216,017	89,594	305,611
Total funds carried forward	17	194,877	84,866	279,743
	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		840	138,898	139,738
Charitable activities		317	1,898	2,215
Investment income	4	77	-	77
Total income		1,234	140,796	142,030
Expenditure on:				
Charitable activities		(60,796)	(91,629)	(152,425)
Total expenditure		(60,796)	(91,629)	(152,425)
Net (expenditure)/income		(59,562)	49,167	(10,395)
Net movement in funds		(59,562)	49,167	(10,395)
Reconciliation of funds				
Total funds brought forward		275,579	40,427	316,006
Total funds carried forward	17	216,017	89,594	305,611

All of the charity's activities derive from continuing operations during the above two periods. The funds breakdown for 2022 is shown in note 17.


The notes on pages 10 to 20 form an integral part of these financial statements.

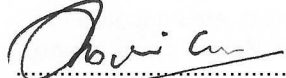
Centre for Deaf and Hard of Hearing People

(Registration number: 1175054)
Balance Sheet as at 31 March 2023

	Note	2023 £	2022 £
Fixed assets			
Tangible assets	11	5,398	3,273
Investments	12	5,829	5,410
		<u>11,227</u>	<u>8,683</u>
Current assets			
Stocks	13	8,642	12,118
Debtors	14	8,196	8,114
Cash at bank and in hand	15	260,458	287,840
		<u>277,296</u>	<u>308,072</u>
Creditors: Amounts falling due within one year	16	<u>(8,780)</u>	<u>(11,144)</u>
Net current assets		<u>268,516</u>	<u>296,928</u>
Net assets		<u>279,743</u>	<u>305,611</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	84,867	89,594
Unrestricted income funds			
Unrestricted funds		<u>194,876</u>	<u>216,017</u>
Total funds	17	<u>279,743</u>	<u>305,611</u>

The financial statements on pages 8 to 20 were approved by the trustees and authorised for issue on 17/1/24 and signed on their behalf by:


C Wickham
Trustee


A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with the second edition of the Charities Statement of Recommended Practice issued in October 2019, the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre for Deaf and Hard of Hearing People meets the definition of a public benefit entity under FRS 102. The accounts (financial statements) have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants; Government grants	-	121,885	121,885
Regular giving and capital donations	41,122	(871)	40,251
Total for 2023	41,122	121,014	162,136
Total for 2022	840	138,898	139,738

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2023 £	Total 2022 £
Equipment sales	968	3,124	4,092	2,215
Training courses	-	3,000	3,000	-
	968	6,124	7,092	2,215

4 Investment income

	Unrestricted funds General £	Total funds £
Interest receivable and similar income; Interest receivable on bank deposits	14	14
Other investment income	1,127	1,127
Total for 2023	1,141	1,141
Total for 2022	77	77

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2023 £
Staff costs		47,096	92,683	139,779
Allocated support costs		16,765	37,653	54,418
Governance costs		510	1,530	2,040
		64,371	131,866	196,237

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Staff costs		31,571	47,290	78,861
Allocated support costs		28,271	42,113	70,384
Governance costs		954	2,226	3,180
		60,796	91,629	152,425

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

6 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2023 £
Assistive technology for clients		-	17,042	17,042
Office expenses		17,184	20,612	37,796
Gain/loss on investment value		(419)	-	(419)
		16,765	37,654	54,419

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2022 £
Assistive technology for clients		-	17,177	17,177
Office expenses		28,601	24,985	53,586
Gain/loss on investment value		(330)	(49)	(379)
		28,271	42,113	70,384

Governance costs

	Unrestricted funds	Restricted funds	Total
	General £	£	2023 £
Independent examiner fees			
Examination of the financial statements	510	1,530	2,040
	510	1,530	2,040

	Unrestricted funds	Restricted funds	Total
	General £	£	2022 £
Independent examiner fees			
Examination of the financial statements	558	1,302	1,860
Allocated support costs	396	924	1,320
	954	2,226	3,180

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

7 Trustees remuneration and expenses

During the year the charity made the following transactions with trustees:

C Wickham

During the year, C Wickham received consultancy fees of £840 (2022 £8,626) in respect of her role as the charity's interim CEO together with expenses reimbursed of £127 (2022 £203). No trustees have received any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2023 £	2022 £
Staff costs during the year were:		
Wages and salaries	139,779	78,861

The monthly average number of persons (including senior management / leadership team) employed by the charity during the year expressed as full time equivalents was as follows:

	2023 No	2022 No
Employee	5	3

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2023 £	2022 £
Examination of the financial statements	2,040	1,860

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2022	13,309	13,309
Additions	3,627	3,627
At 31 March 2023	<u>16,936</u>	<u>16,936</u>
Depreciation		
At 1 April 2022	10,036	10,036
Charge for the year	1,502	1,502
At 31 March 2023	<u>11,538</u>	<u>11,538</u>
Net book value		
At 31 March 2023	<u>5,398</u>	<u>5,398</u>
At 31 March 2022	<u>3,273</u>	<u>3,273</u>

Centre for Deaf and Hard of Hearing People

**Notes to the Financial Statements for the Year Ended 31 March 2023
(continued)**

12 Fixed asset investments

	2023	2022
	£	£
Other investments	5,829	5,410
	Listed	Total
	investments	£
	£	£
Cost or Valuation		
At 1 April 2022	5,410	5,410
Revaluation	419	419
At 31 March 2023	5,829	5,829
Net book value		
At 31 March 2023	5,829	5,829
At 31 March 2022	5,410	5,410

13 Stock

	2023	2022
	£	£
Stocks	8,642	12,118

14 Debtors

	2023	2022
	£	£
Trade debtors	2,134	-
Other debtors	6,062	8,114
	8,196	8,114

15 Cash and cash equivalents

	2023	2022
	£	£
Cash at bank	260,458	287,840

16 Creditors: amounts falling due within one year

	2023	2022
	£	£
Trade creditors	4,245	7,767
Other taxation and social security	2,612	1,072
Other creditors	123	505
Accruals	1,800	1,800
	8,780	11,144

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023 (continued)

17 Funds

	Balance at 1 April 2022 £	Incoming resources £	Resources expended £	Balance at 31 March 2023 £
Unrestricted funds				
<i>General</i>				
General fund	202,232	43,231	(64,372)	181,091
<i>Designated</i>				
Redundancy fund	10,000	-	-	10,000
Capital equipment	3,785	-	-	3,785
	13,785	-	-	13,785
Total unrestricted funds	216,017	43,231	(64,372)	194,876
Restricted funds				
Bristol City Council	47,088	70,663	(89,462)	28,289
UWE Deaf Signing	-	3,000	(5)	2,995
Voice & Influence	6,892	-	-	6,892
Bristol Join up	10,403	-	-	10,403
Covid 19 Response	8,133	-	(58)	8,075
DPO Covid	(2,468)	-	(231)	(2,699)
BIF2	19,546	47,910	(41,190)	26,266
Deaf Quiz Ukraine	-	570	(425)	145
Warm Welcome Space	-	4,996	(495)	4,501
Total restricted funds	89,594	127,139	(131,866)	84,867
Total funds	305,611	170,370	(196,238)	279,743
	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General fund	261,794	1,234	(60,796)	202,232
<i>Designated</i>				
Redundancy fund	10,000	-	-	10,000
Capital equipment	3,785	-	-	3,785
	13,785	-	-	13,785
Total unrestricted funds	275,579	1,234	(60,796)	216,017

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2023
(continued)

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Restricted				
Bristol City Council	13,716	115,862	(82,490)	47,088
Voice & Influence	6,958	-	(66)	6,892
Bristol Join up	9,455	2,445	(1,497)	10,403
Covid 19 Response	11,044	1,243	(4,154)	8,133
DPO Covid	(746)	-	(1,722)	(2,468)
BIF2	-	21,246	(1,700)	19,546
Total restricted funds	40,427	140,796	(91,629)	89,594
Total funds	316,006	142,030	(152,425)	305,611

CFD (CENTRE FOR DEAF AND HARD OF HEARING PEOPLE)

England & Wales - Charity number 1175054

Accounts

Charity registration number: 1175054

Centre for Deaf and Hard of Hearing People

Annual Report and Financial Statements

for the Year Ended 31 March 2022

G W Jones & Co
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Centre for Deaf and Hard of Hearing People

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Centre for Deaf and Hard of Hearing People

Reference and Administrative Details

Trustees

F Stewart

C Wickham

A Grant, Acting Treasurer

G Behenna

D Jackson – Resigned 26/01/22

Principal Office

The Vassall Centre

Gill Avenue

Fishponds

Bristol

BS16 2QQ

Charity Registration Number

1175054

Bankers

HSBC

Independent Examiner

G W Jones & Co

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

BS11 9T

Centre for Deaf and Hard of Hearing People

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2022.

Objectives and activities

Objects and aims

The object of the charity is the relief of those people who are Deaf and Hard of Hearing in Bristol and its surrounding areas.

Objectives, strategies and activities

Our mission is to create fair access and improve the quality of life for all people with hearing loss and provide emotional and practical support for all affected by hearing loss. This is based on our vision of:-

- A world where hearing loss does not equal isolation.
- A world where Deaf and hearing communities integrate into one society.
- A Bristol and South Gloucestershire where communication is no longer a barrier for those who use BSL or have an acquired hearing loss and where everyone can feel part of the vibrant community that they live in today.

We do this by:-

- Offering events and services that inform the wider community about the needs of Deaf people.
- Arranging events to strengthen the Deaf and Hard of Hearing communities and help to alleviate isolation.
- Running an effective equipment service so barriers to communication can be overcome.
- Making sure there is an open flow of communication, through regular consultation, with the Deaf and Hard of Hearing communities, the wider community, relevant partners and stakeholders.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: running a charity (PB2)"

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Centre for Deaf and Hard of Hearing People

Trustees' Report

Achievements and performance

The year from April 2021 to March 2022 was very eventful. CfD has a new CEO and a major new community development project. The trustees are confident that CfD is making real progress in engaging with Deaf and hard of hearing people.

In July 2021 the CEO, David Melling, left CfD to move on to an exciting new post in Bath. David had steered CfD through challenging times, including setting up the new charity. The trustees realised that finding a new CEO would take several months. While we were recruiting, CfD continued to operate effectively:

- Piers Kittel did a good job representing CfD at a great number of meetings so that we continued to have a Deaf presence.
- Daisy Williams, who had been David's support worker, worked 3 days a week as the CfD administrator.
- Claire Wickham, one of the trustees, worked 2 days a week as manager.

The trustees made sure that the recruitment process for a new CEO was accessible to all deaf people. We had some strong applicants. The interview process was in two stages involving local Deaf and hard of hearing people, the trustees, and external deaf professionals. Our new CEO is Justin Smith, who started in Feb 2022. Justin has made an excellent start and the trustees are very excited about our plans for development and increasing engagement with deaf people so that CfD is truly representative for all Deaf and hard of hearing People.

January 2022 David Jackson resigned as a trustee, so the Board was a member short for the rest of the year, which affected some of our work, especially policy revisions.

CfD needs to work as efficiently as possible, so we have made some key administrative improvements. We are now using Xero to manage our financial transactions and have moved from keeping files on Sync to SharePoint so that staff and trustees have easier access in the office and remotely.

The Trustees have had due regard to the Charity Commission Guidance on Public Benefit. The summary of achievements and performance below explains how CfD demonstrates its Public Benefit.

Projects and services for the benefit of Deaf and hard of hearing people:-

1. Equipment service.

The Equipment Service returned to working in the way we had before Covid. But Covid gave us the opportunity to improve our working practices. For example, the "hello" calls that we made during Covid revealed that a substantial number of clients do not contact us when they are having problems with equipment. The Equipment Service now schedules regular phone calls to clients to find out if they need further support.

Despite the challenges of Covid regulations, the Equipment Service met all the targets set by Bristol City Council.

The Equipment Service has also:-

- Bought portable card readers for more efficient and convenient payments.
- Clarified the eligibility for free loan of equipment.

Centre for Deaf and Hard of Hearing People

Trustees' Report

- Set up a quarterly newsletter so that we keep in touch with our clients.
- Held an away day to plan for the future.

2. Projects.

CfD completed an employment project in partnership with Gloucester Deaf Association to encourage peer-support among Deaf people working from home and to support them and their employers in the transition back to work. This project was funded by the National Lottery. We ran a series of workshops on employment topics. 48 Deaf people attended these workshops. We also worked with some of the Deaf participants to design Deaf Equality training that we delivered to a total of 74 staff from the employers.

We also ended "Living with Hearing Loss in the time of Covid". This project was funded by Bristol Join Up and the Government's fund for Disabled People's Organisations. Hard of hearing people attended workshops to improve understanding of hearing loss. Numbers were low but the feedback was very positive. We hope to repeat these workshops in the future.

The third project that was ended was Voice and Influence - a project delivered in collaboration with Bristol City Council to encourage more Deaf and hard of hearing people to participate in the democratic Bristol City Council decision making processes. This project has ended by CfD made an application to join the new Disability Equality Commission being set up by BCC. We were successful and our CEO attends regularly.

3. Coffee Mornings for Deaf and Hard of Hearing people.

These continued to be well attended. From August 2021, Piers Kittel hosted the Coffee Mornings and numbers increased, with up to 24 people attending. As people regained their confidence, we have gradually held more face-to-face meetings. But we continue to hold Zoom meetings to allow people from further away to attend.

4. Bristol Deaf Health Partnership Board.

A group works to make sure NHS and other services provide accessible services for Deaf and hard of hearing people. CfD continues to take a lead in pushing for better access.

5. In August 2021, staff and trustees were thrilled to find out that our application for a Bristol Impact Fund grant was successful. In October 2021 we started a 4-year community development project. The Project Officer, Mark Gill, started in April 2022. Mark will develop greater engagement with deaf people and support groups led by deaf people. CfD is funding a small grants scheme for groups organised by local deaf or hard of hearing people.

6. The on-line shop continues in partnership with Sarabec.

7. CfD continues to support campaigns that are of direct benefit to the wider Deaf community such as "Where is the interpreter?" and the "BSL bill".

Centre for Deaf and Hard of Hearing People

Trustees' Report

Financial review and reserves policy

CfD's finances are healthy. During the year 2021-22, all services and projects ran to budget.

The Charity's free reserves are represented by the unrestricted funds. At the year end the charity's free reserves were £216,017. Restricted reserves can be used to cover certain charitable activities as agreed with their respective donors. At the year end the charity's restricted reserves were £89,594. As we do not yet have an income-generation plan, the trustees believe that we should consider having sufficient reserves to be able to maintain core activities for a minimum of 18 months.

Structure, governance and management

Nature of governing document

The CFD (Centre for the Deaf and Hard of Hearing People) is a registered Charitable incorporated organisation governed by its Constitution. The Charity was established in 2017.

All assets and liabilities held by the Charity Centre for Deaf People - Bristol, (Registered Charity Number 212783) were transferred to the Charity with an effective date of 4th December 2017 as agreed upon in the Charity's EGM.

The board of Trustees comprise of a minimum of 5 and up to 12 people who are elected annually at the AGM or appointed by co-option by the elected trustees. Officers are elected at the first meeting after the AGM. A majority of the trustees at any time must be Deaf or Hard of Hearing and must include at least 2 people from the BSL using Deaf community.

When recruiting new trustees, the board looks for individuals with skills and experience that are likely to be of value to the organisation. If there is likely to be support for an applicant, initial contact will be made with the individual to find out suitability and their interest in a vacancy, after which, there is an application process.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The Trustees have examined the major risks to which the charity is exposed and systems have been set up to mitigate these risks. These procedures will be reviewed periodically to make sure that they still meet the needs of the charity.

Centre for Deaf and Hard of Hearing People

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. In preparing these financial statements, the trustees are required to:

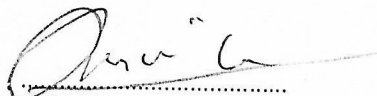
- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 annual report was approved by the trustees of the charity on 20/11/22 and signed on its behalf by:



C Wickham
Trustee



A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Independent Examiner's Report to the trustees of Centre for Deaf and Hard of Hearing People

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2022 which are set out on pages 8 to 20.

Respective responsibilities of trustees and examiner

As the charity's trustees of Centre for Deaf and Hard of Hearing People you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre for Deaf and Hard of Hearing People's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Centre for Deaf and Hard of Hearing People as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.


.....
A W Jones FCCA
Association of Chartered Certified Accountants

Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Date: 20/11/22

Centre for Deaf and Hard of Hearing People

Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
Income and Endowments from:				
Donations and legacies		840	138,898	139,738
Charitable activities		317	1,898	2,215
Investment income	4	77	-	77
Total income		<u>1,234</u>	<u>140,796</u>	<u>142,030</u>
Expenditure on:				
Charitable activities		(60,796)	(91,629)	(152,425)
Total expenditure		<u>(60,796)</u>	<u>(91,629)</u>	<u>(152,425)</u>
Net (expenditure)/income		<u>(59,562)</u>	49,167	(10,395)
Net movement in funds		(59,562)	49,167	(10,395)
Reconciliation of funds				
Total funds brought forward		<u>275,579</u>	<u>40,427</u>	<u>316,006</u>
Total funds carried forward	17	<u>216,017</u>	<u>89,594</u>	<u>305,611</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		3,562	107,249	110,811
Charitable activities		-	661	661
Investment income	4	49	-	49
Total income		<u>3,611</u>	<u>107,910</u>	<u>111,521</u>
Expenditure on:				
Charitable activities		(52,698)	(82,626)	(135,324)
Total expenditure		<u>(52,698)</u>	<u>(82,626)</u>	<u>(135,324)</u>
Net (expenditure)/income		<u>(49,087)</u>	25,284	(23,803)
Net movement in funds		(49,087)	25,284	(23,803)
Reconciliation of funds				
Total funds brought forward		<u>324,666</u>	<u>15,143</u>	<u>339,809</u>
Total funds carried forward	17	<u>275,579</u>	<u>40,427</u>	<u>316,006</u>

All of the charity's activities derive from continuing operations during the above two periods.
The funds breakdown for 2021 is shown in note 17.

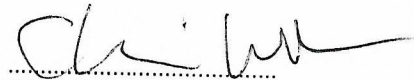
The notes on pages 10 to 20 form an integral part of these financial statements.

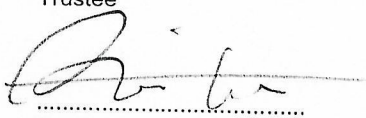
Centre for Deaf and Hard of Hearing People

(Registration number: 1175054)
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
Fixed assets			
Tangible assets	11	3,273	4,797
Investments	12	5,410	5,080
		<u>8,683</u>	<u>9,877</u>
Current assets			
Stocks	13	12,118	13,000
Debtors	14	8,114	10,235
Cash at bank and in hand	15	287,840	296,231
		<u>308,072</u>	<u>319,466</u>
Creditors: Amounts falling due within one year	16	(11,144)	(13,337)
Net current assets		<u>296,928</u>	<u>306,129</u>
Net assets		<u>305,611</u>	<u>316,006</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	89,594	40,427
Unrestricted income funds			
Unrestricted funds		<u>216,017</u>	<u>275,579</u>
Total funds	17	<u>305,611</u>	<u>316,006</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 20/04/22 and signed on their behalf by:


.....
C Wickham
Trustee


.....
A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre for Deaf and Hard of Hearing People meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustees' meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustees's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants; Government grants	-	135,210	135,210
Grants from other charities	-	3,688	3,688
Regular giving and capital donations	840	-	840
Total for 2022	840	138,898	139,738
Total for 2021	3,562	107,249	110,811

3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Equipment sales	317	1,898	2,215	661

4 Investment income

	Unrestricted funds General £	Total funds £
Other investment income	77	77
Total for 2022	77	77
Total for 2021	49	49

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Staff costs		31,571	47,290	78,861
Allocated support costs		28,271	42,113	70,384
Governance costs		954	2,226	3,180
		60,796	91,629	152,425

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Staff costs		28,979	55,407	84,386
Allocated support costs		22,545	25,959	48,504
Governance costs		1,174	1,260	2,434
		<u>52,698</u>	<u>82,626</u>	<u>135,324</u>

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

6 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2022 £
Assistive technology for clients		-	17,177	17,177
Office expenses		28,601	24,985	53,586
Gain/loss on investment value		(330)	(49)	(379)
		<u>28,271</u>	<u>42,113</u>	<u>70,384</u>

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2021 £
Assistive technology for clients		-	6,479	6,479
Office expenses		22,562	18,233	40,795
Professional fees		1,011	1,247	2,258
Gain/loss on investment value		(1,028)	-	(1,028)
		<u>22,545</u>	<u>25,959</u>	<u>48,504</u>

Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	558	1,302	1,860
Allocated support costs	<u>396</u>	<u>924</u>	<u>1,320</u>
Total for 2022	<u>954</u>	<u>2,226</u>	<u>3,180</u>
Total for 2021	<u>1,174</u>	<u>1,260</u>	<u>2,434</u>

7

During the year the charity made the following transactions with trustees:

C Wickham

During the year, C Wickham received consultancy fees of £8,626 (2021 £Nil) in respect of her role as the charity's interim CEO together with expenses reimbursed of £203.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

No trustees have received any other benefits from the charity during the year.

8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
Staff costs during the year were:		
Wages and salaries	78,861	84,386

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2022 No	2021 No
Employee	3	3

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,860	1,800

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2021		
Additions	13,018	13,018
Disposals	1,386	1,386
At 31 March 2022	<u>(1,095)</u>	<u>(1,095)</u>
	<u>13,309</u>	<u>13,309</u>
Depreciation		
At 1 April 2021		
Charge for the year	8,221	8,221
Eliminated on disposals	2,859	2,859
At 31 March 2022	<u>(1,044)</u>	<u>(1,044)</u>
	<u>10,036</u>	<u>10,036</u>
Net book value		
At 31 March 2022	<u>3,273</u>	<u>3,273</u>
At 31 March 2021	<u>4,797</u>	<u>4,797</u>
12 Fixed asset investments		
	2022 £	2021 £
Other investments	<u>5,410</u>	<u>5,080</u>

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2021	5,080	5,080
Revaluation	330	330
At 31 March 2022	5,410	5,410
Net book value		
At 31 March 2022	5,410	5,410
At 31 March 2021	5,080	5,080

13 Stock

	2022 £	2021 £
Stocks	12,118	13,000

14 Debtors

	2022 £	2021 £
Prepayments	-	(1)
Other debtors	8,114	10,236
	8,114	10,235

15 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	287,840	296,231

16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,767	9,618
Other taxation and social security	1,072	1,559
Other creditors	505	360
Accruals	1,800	1,800
	11,144	13,337

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
Unrestricted funds				
<i>General</i>				
General fund	261,794	1,234	(60,796)	202,232
<i>Designated</i>				
Redundancy fund	10,000	-	-	10,000
Capital equipment	3,785	-	-	3,785
	13,785	-	-	13,785
Total unrestricted funds	275,579	1,234	(60,796)	216,017
Restricted funds				
Bristol City Council	13,716	115,862	(82,490)	47,088
Voice & Influence	6,958	-	(66)	6,892
Bristol Join up	9,455	2,445	(1,497)	10,403
Covid 19 Response	11,044	1,243	(4,154)	8,133
DPO Covid	(746)	-	(1,722)	(2,468)
BIF2	-	21,246	(1,700)	19,546
Total restricted funds	40,427	140,796	(91,629)	89,594
Total funds	316,006	142,030	(152,425)	305,611
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Unrestricted funds				
<i>General</i>				
General fund	310,881	3,610	(52,697)	261,794
<i>Designated</i>				
Redundancy fund	10,000	-	-	10,000
Capital equipment	3,785	-	-	3,785
	13,785	-	-	13,785
Total unrestricted funds	324,666	3,610	(52,697)	275,579

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
Restricted				
Bristol City Council	9,194	69,040	(64,518)	13,716
Voice & Influence	2,964	4,000	(6)	6,958
Bristol Join up	2,985	6,470	-	9,455
Covid 19 Response	-	24,675	(13,631)	11,044
DPO Covid	-	3,726	(4,472)	(746)
Total restricted funds	<u>15,143</u>	<u>107,911</u>	<u>(82,627)</u>	<u>40,427</u>
Total funds	<u>339,809</u>	<u>111,521</u>	<u>(135,324)</u>	<u>316,006</u>

CFD (CENTRE FOR DEAF AND HARD OF HEARING PEOPLE)

England & Wales - Charity number 1175054

Accounts

Charity registration number: 1175054

Centre for Deaf and Hard of Hearing People

Annual Report and Financial Statements

for the Year Ended 31 March 2021

G W Jones & Co ICJ Limited
Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

Centre for Deaf and Hard of Hearing People

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Centre for Deaf and Hard of Hearing People

Reference and Administrative Details

Trustees

D Jackson

F Stewart

C Wickham

A Grant

G Behenna

Principal Office

The Vassall Centre

Gill Avenue

Fishponds

Bristol

BS16 2QQ

Charity Registration Number

1175054

Independent Examiner

G W Jones & Co ICJ Limited

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

BS11 9TX

Centre for Deaf and Hard of Hearing People

Trustees' Report

The trustees present the annual report together with the financial statements of the charity for the year ended 31 March 2021.

Objectives and activities

Objects and aims

The object of the charity is the relief of those people who are Deaf and Hard of Hearing in Bristol and its surrounding areas.

Objectives, strategies and activities

Our mission is to create fair access and improve the quality of life for all people with hearing loss and provide emotional and practical support for all affected by hearing loss. This is based on our vision of:-

- A world where hearing loss does not equal isolation.
- A world where Deaf and hearing communities integrate into one society.
- A Bristol and South Gloucestershire where communication is no longer a barrier for those who use BSL or have an acquired hearing loss and where everyone can feel part of the vibrant community that they live in today.

We do this by:-

- Offering events and services that inform the wider community about the needs of Deaf people.
- Arranging events to strengthen the Deaf and Hard of Hearing communities and help to alleviate isolation.
- Running an effective equipment service so barriers to communication can be overcome.
- Making sure there is an open flow of communication, through regular consultation, with Deaf and Hard of Hearing communities, the wider community, relevant partners and stakeholders.

Public benefit

In shaping the objectives for the year and planning activities, the trustees have considered the Charity Commission's guidance on public benefit, including the guidance "Public Benefit: running a charity (PB2)"

The trustees confirm that they have complied with the requirements of section 17 of the Charities Act 2011 to have due regard to the public benefit guidance published by the Charity Commission for England and Wales.

Achievements and performance

The staff and trustees of the Charity were looking forward to a year of development. Unfortunately, the Covid-19 pandemic and the resulting lockdowns meant that all of CFD's activities had to be changed, sometimes at very short notice. The research report on the future of the VCS sector in Bristol praised the CfD "brilliant" response to the Covid crisis.

Lockdown meant that our Equipment Service had to rethink how we operated. Staff all had to work from home. The technical Officers could not enter people's houses and most of our clients could be classed as "vulnerable". The Technical Officers responded to Covid by introducing "remote assessments" carried out on the phone or by paper. Installations and repairs were also carried out remotely. Where repairs could not be carried out, clients were offered replacement equipment delivered in a Covid-safe manner. Clients sometimes found family members who would assist with setting up or repairing equipment.

Centre for Deaf and Hard of Hearing People

Trustees' Report

In August 2020, CfD recruited an Equipment Service Manager to run the service to meet BCC requirements

Despite lockdowns, CfD did manage to continue with some projects. We were also able to put in successful bids for 2 projects related to Covid recovery. Other development work was paused, so we now have very healthy reserves which will be used strategically after the trustees have reviewed the business plan.

The Trustees have had due regard to the Charity Commission Guidance on Public Benefit. The summary of achievements and performance below explains how CfD demonstrates its Public Benefit.

Projects and services for the benefit of Deaf and hard of hearing people:

1. Equipment Service - was developed to include remote assessments. More use was made of family members to assist with setting up equipment and carrying out repairs. All clients were contacted by phone, text or letter to check on their wellbeing during Covid lockdown and were signposted to appropriate sources of help.
2. Voice and Influence - a project delivered in collaboration with Bristol City Council to encourage more Deaf and hard of hearing people to participate in the democratic Bristol City Council decision making processes.
3. Made a successful bid to the Lottery for a project in partnership with Gloucester Deaf Association to encourage peer-support among Deaf people working from home and to support them and their employers in the transition back to work.
4. Living with Hearing Loss in the time of Covid. This project was funded by Bristol Join Up and the Government's fund for Disabled People's Organisations. CfD created a series of workshops to improve understanding of hearing loss to those who are new to it or are struggling during lockdown. These were delivered remotely on Zoom, with tablets and IT support available for potential participants who had no internet access.
5. Coffee Mornings for Deaf and hard of hearing people - these moved to being virtual meetings with 5-9 people attending each session. The members found the opportunity to chat so useful that the meetings moved to being held weekly.
6. The Director acted as Chair for the Bristol Deaf Health Partnership Board - a group that was developed to ensure NHS and other services continue to provide accessible services for Deaf and hard of hearing people. Meetings are attended by Deaf and Health professionals (including senior management from NHS).
7. The Director partnered with Sarabec to create an on-line shop that would enable Deaf and hard of hearing people to purchase assistive technology on-line and support CfD as well. The shop will be launched in May 2021. A Marketing Officer was appointed in November 2020 to support the promotion of the online shop.
8. Supported by the national "Where is the interpreter?" campaign and provided information about Covid-19 and support services for deaf people on the CfD website.

Centre for Deaf and Hard of Hearing People

Trustees' Report

Financial review

Policy on reserves

The policy of the Centre for the Deaf and Hard of Hearing People is to hold reserves equivalent to three months expenditure but we have long-term aim of increasing to six months operating costs to guard against unexpected events and to maintain the required level of solvency.

The Charity's free reserves are represented by the unrestricted funds. At the year end the charity's free reserves were £275,579. Restricted reserves can be used to cover certain charitable activities as agreed with their respective donors. At the year end the charity's restricted reserves were £40,427.

Structure, governance and management

Nature of governing document

The CFD (Centre for the Deaf and Hard of Hearing People) is a registered Charitable incorporated organisation governed by its Constitution. The Charity was established in 2017.

The board of Trustees comprise of a minimum of 5 and up to 12 people who are elected annually at the AGM or appointed by co-option by the elected trustees. Officers are elected at the first meeting after the AGM. A majority of the trustees at any time must be Deaf or Hard of Hearing and must include at least 2 people from the BSL using deaf community.

When recruiting new trustees, the board looks for individuals with skills and experience that are likely to be of value to the organisation. If there is likely to be support for an applicant, initial contact will be made with the individual to find out suitability and their interest in a vacancy, after which, there is an application process.

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

Financial instruments

Objectives and policies

The Trustees have examined the major risks to which the charity is exposed and systems have been set up to mitigate these risks. These procedures will be reviewed periodically to make sure that they still meet the needs of the charity.

Centre for Deaf and Hard of Hearing People

Trustees' Report

Statement of Trustees' Responsibilities

The trustees are responsible for preparing the trustees' report and the financial statements in accordance with the United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and applicable law and regulations.

The law applicable to charities 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 of the charity for that period. 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 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 business.

The trustees are responsible for keeping proper 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 Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees 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 annual report was approved by the trustees of the charity on 6 January 2022 and signed on its behalf by:

.....
C Wickham
Trustee

.....
A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Independent Examiner's Report to the trustees of Centre for Deaf and Hard of Hearing People

I report to the charity trustees on my examination of the accounts of the charity for the year ended 31 March 2021 which are set out on pages 7 to 19.

Respective responsibilities of trustees and examiner

As the charity's trustees of Centre for Deaf and Hard of Hearing People you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ('the Act').

I report in respect of my examination of the Centre for Deaf and Hard of Hearing People's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

Independent examiner's statement

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

1. accounting records were not kept in respect of Centre for Deaf and Hard of Hearing People as required by section 130 of the Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a 'true and fair view' which is not a matter considered as part of an independent examination.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

.....
A W Jones FCCA
Association of Chartered Certified Accountants

Office 1 The Coach House
24-26 Station Road
Shirehampton
Bristol
BS11 9TX

6 January 2022

Centre for Deaf and Hard of Hearing People

Statement of Financial Activities for the Year Ended 31 March 2021

	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
Income and Endowments from:				
Donations and legacies		3,562	107,249	110,811
Charitable activities		-	661	661
Investment income	4	49	-	49
Total income		<u>3,611</u>	<u>107,910</u>	<u>111,521</u>
Expenditure on:				
Charitable activities		<u>(52,698)</u>	<u>(82,626)</u>	<u>(135,324)</u>
Total expenditure		<u>(52,698)</u>	<u>(82,626)</u>	<u>(135,324)</u>
Net (expenditure)/income		<u>(49,087)</u>	<u>25,284</u>	<u>(23,803)</u>
Net movement in funds		(49,087)	25,284	(23,803)
Reconciliation of funds				
Total funds brought forward		<u>324,666</u>	<u>15,143</u>	<u>339,809</u>
Total funds carried forward	17	<u>275,579</u>	<u>40,427</u>	<u>316,006</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2020 £
Income and Endowments from:				
Donations and legacies		221,422	97,157	318,579
Charitable activities		-	2,664	2,664
Investment income	4	643	-	643
Total income		<u>222,065</u>	<u>99,821</u>	<u>321,886</u>
Expenditure on:				
Charitable activities		<u>(51,650)</u>	<u>(108,052)</u>	<u>(159,702)</u>
Total expenditure		<u>(51,650)</u>	<u>(108,052)</u>	<u>(159,702)</u>
Net income/(expenditure)		170,415	(8,231)	162,184
Gross transfers between funds		358	(358)	-
Net movement in funds		170,773	(8,589)	162,184
Reconciliation of funds				
Total funds brought forward		<u>153,893</u>	<u>23,732</u>	<u>177,625</u>
Total funds carried forward	17	<u>324,666</u>	<u>15,143</u>	<u>339,809</u>

All of the charity's activities derive from continuing operations during the above two periods.

The funds breakdown for 2020 is shown in note 17.

The notes on pages 9 to 19 form an integral part of these financial statements.

Centre for Deaf and Hard of Hearing People

(Registration number: 1175054) Balance Sheet as at 31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible assets	11	4,797	4,701
Investments	12	5,080	4,051
		<u>9,877</u>	<u>8,752</u>
Current assets			
Stocks	13	13,000	10,416
Debtors	14	10,235	13,621
Cash at bank and in hand	15	296,231	319,094
		<u>319,466</u>	<u>343,131</u>
Creditors: Amounts falling due within one year	16	<u>(13,337)</u>	<u>(12,074)</u>
Net current assets		<u>306,129</u>	<u>331,057</u>
Net assets		<u>316,006</u>	<u>339,809</u>
Funds of the charity:			
Restricted income funds			
Restricted funds	17	40,427	15,143
Unrestricted income funds			
Unrestricted funds		<u>275,579</u>	<u>324,666</u>
Total funds	17	<u>316,006</u>	<u>339,809</u>

The financial statements on pages 7 to 19 were approved by the trustees, and authorised for issue on 6 January 2022 and signed on their behalf by:

.....
C Wickham
Trustee

.....
A Grant
Trustee

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with 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 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

Centre for Deaf and Hard of Hearing People meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy notes.

Exemption from preparing a cash flow statement

The charity opted to early adopt Bulletin 1 published on 2 February 2016 and have therefore not included a cash flow statement in these financial statements.

Going concern

The trustees consider that there are no material uncertainties about the charity's ability to continue as a going concern.

Income and endowments

Voluntary income including donations, gifts, legacies and grants that provide core funding or are of a general nature is recognised when the charity has entitlement to the income, it is probable that the income will be received and the amount can be measured with sufficient reliability.

Grants receivable

Grants are recognised when the charity has an entitlement to the funds and any conditions linked to the grants have been met. Where performance conditions are attached to the grant and are yet to be met, the income is recognised as a liability and included on the balance sheet as deferred income to be released.

Investment income

Dividends are recognised once the dividend has been declared and notification has been received of the dividend due.

Expenditure

All expenditure is recognised once there is a legal or constructive obligation to that expenditure, it is probable settlement is required and the amount can be measured reliably. All costs are allocated to the applicable expenditure heading that aggregate similar costs to that category. Where costs cannot be directly attributed to particular headings they have been allocated on a basis consistent with the use of resources, with central staff costs allocated on the basis of time spent, and depreciation charges allocated on the portion of the asset's use. Other support costs are allocated based on the spread of staff costs.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

Charitable activities

Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by their usage.

Governance costs

These include the costs attributable to the charity's compliance with constitutional and statutory requirements, including audit, strategic management and trustee's meetings and reimbursed expenses.

Government grants

Government grants are recognised based on the accrual model and are measured at the fair value of the asset received or receivable. Grants are classified as relating either to revenue or to assets. Grants relating to revenue are recognised in income over the period in which the related costs are recognised. Grants relating to assets are recognised over the expected useful life of the asset. Where part of a grant relating to an asset is deferred, it is recognised as deferred income.

Taxation

The charity is considered to pass the tests set out in Paragraph 1 Schedule 6 of the Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes. Accordingly, the charity is potentially exempt from taxation in respect of income or capital gains received within categories covered by Chapter 3 Part 11 of the Corporation Tax Act 2010 or Section 256 of the Taxation of Chargeable Gains Act 1992, to the extent that such income or gains are applied exclusively to charitable purposes.

Tangible fixed assets

Individual fixed assets costing £0.00 or more are initially recorded at cost, less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Depreciation and amortisation

Depreciation is provided on tangible fixed assets so as to write off the cost or valuation, less any estimated residual value, over their expected useful economic life as follows:

Fixed asset investments

Fixed asset investments, other than programme related investments, are included at market value at the balance sheet date. Realised gains and losses on investments are calculated as the difference between sales proceeds and their market value at the start of the year, or their subsequent cost, and are charged or credited to the Statement of Financial Activities in the period of disposal.

Unrealised gains and losses represent the movement in market values during the year and are credited or charged to the Statement of Financial Activities based on the market value at the year end.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

Stock

Stock is valued at the lower of cost and estimated selling price less costs to complete and sell, after due regard for obsolete and slow moving stocks. Cost is determined using the first-in, first-out (FIFO).

Trade debtors

Trade debtors are amounts due from customers for merchandise sold or services performed in the ordinary course of business.

Trade debtors are recognised initially at the transaction price. They are subsequently measured at amortised cost using the effective interest method, less provision for impairment. A provision for the impairment of trade debtors is established when there is objective evidence that the charity will not be able to collect all amounts due according to the original terms of the receivables.

Cash and cash equivalents

Cash and cash equivalents comprise cash on hand and call deposits, and other short-term highly liquid investments that are readily convertible to a known amount of cash and are subject to an insignificant risk of change in value.

Trade creditors

are obligations to pay for goods or services that have been acquired in the ordinary course of business from suppliers. Accounts payable are classified as current liabilities if the does not have an unconditional right, at the end of the reporting period, to defer settlement of the creditor for at least twelve months after the reporting date. If there is an unconditional right to defer settlement for at least twelve months after the reporting date, they are presented as non-current liabilities.

are recognised initially at the transaction price and subsequently measured at amortised cost using the effective interest method.

Borrowings

Interest-bearing borrowings are initially recorded at fair value, net of transaction costs. Interest-bearing borrowings are subsequently carried at amortised cost, with the difference between the proceeds, net of transaction costs, and the amount due on redemption being recognised as a charge to the Statement of Financial Activities over the period of the relevant borrowing.

Interest expense is recognised on the basis of the effective interest method and is included in interest payable and similar charges.

Borrowings are classified as current liabilities unless the charity has an unconditional right to defer settlement of the liability for at least twelve months after the reporting date.

Fund structure

Unrestricted income funds are general funds that are available for use at the trustee's discretion in furtherance of the objectives of the charity.

Designated funds are unrestricted funds set aside for specific purposes at the discretion of the trustees.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

Restricted income funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

2 Income from donations and legacies

	Unrestricted funds General £	Restricted funds £	Total funds £
Grants, including capital grants;			
Government grants	-	68,379	68,379
Grants from other charities	-	38,870	38,870
Regular giving and capital donations	3,562	-	3,562
Total for 2021	3,562	107,249	110,811
Total for 2020	221,422	97,157	318,579

3 Income from charitable activities

	Restricted funds £	Total 2021 £	Total 2020 £
Equipment sales	661	661	2,664

4 Investment income

	Unrestricted funds General £		Total funds £
Interest receivable and similar income;			
Interest receivable on bank deposits		1	1
Other investment income		48	48
Total for 2021		49	49
Total for 2020		643	643

5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2021 £
Staff costs		28,979	55,407	84,386
Allocated support costs		22,545	25,959	48,504
Governance costs		1,174	1,260	2,434
		52,698	82,626	135,324

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

	Note	Unrestricted funds General £	Restricted funds £	Total 2020 £
Staff costs		29,935	67,316	97,251
Allocated support costs		21,175	39,476	60,651
Governance costs		540	1,260	1,800
		<hr/>	<hr/>	<hr/>
		51,650	108,052	159,702

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

6 Analysis of governance and support costs

Charitable activities expenditure

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2021 £
Hearing equipment		-	6,479	6,479
Office expenses		22,562	18,233	40,795
Professional fees		1,011	1,247	2,258
Gain/loss on investment value		(1,028)	-	(1,028)
		<u>22,545</u>	<u>25,959</u>	<u>48,504</u>

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2020 £
Hearing equipment		-	28,036	28,036
Office expenses		13,537	9,075	22,612
Professional fees		5,411	2,365	7,776
Gain/loss on investment value		2,227	-	2,227
		<u>21,175</u>	<u>39,476</u>	<u>60,651</u>

Governance costs

	Unrestricted funds		Total
	General £	£	
Independent examiner fees			
Examination of the financial statements	540	1,260	1,800
Allocated support costs	<u>634</u>	<u>-</u>	<u>634</u>
Total for 2021	<u>1,174</u>	<u>1,260</u>	<u>2,434</u>
Total for 2020	<u>540</u>	<u>1,260</u>	<u>1,800</u>

7 Trustees remuneration and expenses

No trustees, nor any persons connected with them, have received any remuneration from the charity during the year.

No trustees have received any reimbursed expenses or any other benefits from the charity during the year.

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

8 Staff costs

The aggregate payroll costs were as follows:

	2021 £	2020 £
Staff costs during the year were:		
Wages and salaries	<u>84,386</u>	<u>97,251</u>

The monthly average number of persons (including senior management team) employed by the charity during the year expressed as full time equivalents was as follows:

	2021 No	2020 No
Employee	<u>5</u>	<u>4</u>

No employee received emoluments of more than £60,000 during the year

9 Independent examiner's remuneration

	2021 £	2020 £
Examination of the financial statements	<u>1,800</u>	<u>1,800</u>

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

10 Taxation

The charity is a registered charity and is therefore exempt from taxation.

11 Tangible fixed assets

	Furniture and equipment £	Total £
Cost		
At 1 April 2020	10,094	10,094
Additions	2,924	2,924
At 31 March 2021	<u>13,018</u>	<u>13,018</u>
Depreciation		
At 1 April 2020	5,393	5,393
Charge for the year	2,828	2,828
At 31 March 2021	<u>8,221</u>	<u>8,221</u>
Net book value		
At 31 March 2021	<u>4,797</u>	<u>4,797</u>
At 31 March 2020	<u>4,701</u>	<u>4,701</u>

12 Fixed asset investments

	2021 £	2020 £
Other investments	<u>5,080</u>	<u>4,051</u>

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

Other investments

	Listed investments £	Total £
Cost or Valuation		
At 1 April 2020	4,051	4,051
Revaluation	1,029	1,029
At 31 March 2021	5,080	5,080
Net book value		
At 31 March 2021	5,080	5,080
At 31 March 2020	4,051	4,051

13 Stock

	2021 £	2020 £
Stocks	13,000	10,416
	13,000	10,416

14 Debtors

	2021 £	2020 £
Prepayments	(1)	1,766
Other debtors	10,236	11,855
	10,235	13,621

15 Cash and cash equivalents

	2021 £	2020 £
Cash at bank	296,231	319,094
	296,231	319,094

16 Creditors: amounts falling due within one year

	2021 £	2020 £
Trade creditors	9,618	8,449
Other taxation and social security	1,559	1,500
Other creditors	360	325
Accruals	1,800	1,800
	13,337	12,074

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

17 Funds

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £	
Unrestricted funds					
<i>General</i>					
General fund	310,881	3,610	(52,697)	261,794	
<i>Designated</i>					
Redundancy fund	10,000	-	-	10,000	
Capital equipment	3,785	-	-	3,785	
	13,785	-	-	13,785	
Total unrestricted funds	324,666	3,610	(52,697)	275,579	
Restricted funds					
Bristol City Council	9,194	69,040	(64,518)	13,716	
Voice & Influence	2,964	4,000	(6)	6,958	
Bristol Join up	2,985	6,470	-	9,455	
Covid 19 Response	-	24,675	(13,631)	11,044	
DPO Covid	-	3,726	(4,472)	(746)	
Total restricted funds	15,143	107,911	(82,627)	40,427	
Total funds	339,809	111,521	(135,324)	316,006	
	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Unrestricted funds					
<i>General</i>					
General fund	140,108	222,065	(51,650)	358	310,881
<i>Designated</i>					
Redundancy fund	10,000	-	-	-	10,000
Capital equipment	3,785	-	-	-	3,785
	13,785	-	-	-	13,785
Total unrestricted funds	153,893	222,065	(51,650)	358	324,666

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2021

	Balance at 1 April 2019 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2020 £
Restricted					
Bristol City Council	23,374	93,836	(108,016)	-	9,194
Smart Meter	358	-	-	(358)	-
Voice & Influence	-	3,000	(36)	-	2,964
Bristol Join up	-	2,985	-	-	2,985
Total restricted funds	23,732	99,821	(108,052)	(358)	15,143
Total funds	177,625	321,886	(159,702)	-	339,809