

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.

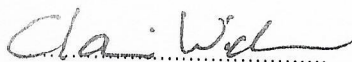
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial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

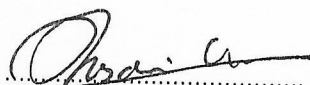
The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charities (Accounts and Reports) Regulations 2008, 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.

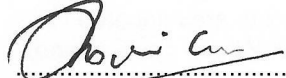
Centre for Deaf and Hard of Hearing People

(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 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 |

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

| | Unrestricted funds General £ | Restricted funds £ | Total 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 | 16,936 | 16,936 |
| Depreciation | | |
| At 1 April 2022 | 10,036 | 10,036 |
| Charge for the year | 1,502 | 1,502 |
| At 31 March 2023 | 11,538 | 11,538 |
| Net book value | | |
| At 31 March 2023 | 5,398 | 5,398 |
| At 31 March 2022 | 3,273 | 3,273 |

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 investments £ | Total £ |
| 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 |