

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		32,929	259,829	292,758
Expenditure on:				
Charitable activities		(76,181)	(138,162)	(214,343)
Total expenditure		(76,181)	(138,162)	(214,343)
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	166,367	191,792	358,159
	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

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

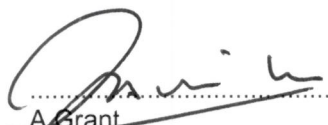
(Registration number: 1175054)
Balance Sheet as at 31 March 2024

	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
		<u>76,181</u>	<u>138,162</u>	<u>214,343</u>

	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
		<u>64,371</u>	<u>131,866</u>	<u>196,237</u>

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

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

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