

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 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 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

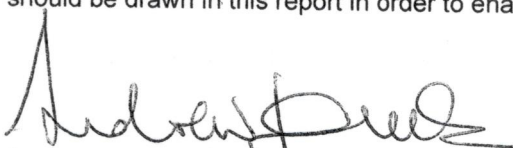
Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Association of Chartered Certified Accountants, which is one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

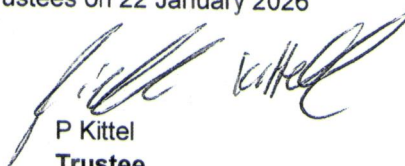
	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		6,428		5,394
Investments	14		8,837		7,158
			<u>15,265</u>		<u>12,552</u>
Current assets					
Stocks	15	15,529		12,446	
Debtors	16	4,811		5,495	
Cash at bank and in hand		339,452		337,487	
		<u>359,792</u>		<u>355,428</u>	
Creditors: amounts falling due within one year	17	(8,502)		(9,824)	
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
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Depreciation of owned tangible fixed assets

2,764	1,998
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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

Employment costs

2025	2024
£	£

Wages and salaries

175,486	143,025
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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

	2025 £	2024 £
Amounts falling due within one year:		
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).