

NORTHUMBRIA DEAF MISSION

England & Wales · Charity number 226986

Details

Other names NORTHUMBRIA DEAF CHURCH

Status Registered

Legal form Other

Registered 1963-12-12

Register [View on the Charity Commission register](#)

Contact

Address St. Andrews Church
Newgate Street
Newcastle Upon Tyne
NE1 5SS

Phone 01912210444

Email northumbria_dm@btinternet.com

Website www.ndm.org.uk

Activities

Objects: 1. TO PROVIDE FACILITIES FOR RELIGIOUS WORSHIP AND INSTRUCTION IN ACCORDANCE WITH WITH THE PRINCIPLES OF THE CHURCH OF ENGLAND FOR DEAF PERSONS RESIDENT IN THE AREA COVERED BY THE DIOCESES OF DURHAM AND NEWCASTLE. 2. TO PROVIDE A CHAPLAIN AND OTHER HELPERS, WHETHER LICENSED CLERGYMEN OF THE CHURCH OF ENGLAND OR LAY PERSONS, TO CONDUCT SERVICES FOR BENEFICIARIES AND INSTRUCT THEM IN RELIGIOUS DOCTRINES. 3. TO PROVIDE A MISSION ROOM OR MISSION ROOMS FOR THE RELIGIOUS EDUCATION OF BENEFICIARIES. 4. TO RELIEVE BENEFICIARIES WHO ARE IN CONDITIONS OF NEED, HARDSHIP OR DISTRESS.

Activities: The task of the Northumbria Deaf Mission is to be the primary instrument of the Church of England in the Diocese of Durham and Newcastle in meeting the spiritual needs and pastoral care of deaf and hard of hearing people.

Classification

- **How:** Provides Human Resources, Provides Services
- **What:** Disability, Religious Activities
- **Who:** People With Disabilities

Geography

- **Area of benefit:** DIOCESES OF DURHAM AND NEWCASTLE
- Durham
- Gateshead
- Newcastle Upon Tyne City
- Northumberland

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£36,248	£27,496	-	-
2024-03-31	£35,853	£20,980	-	-
2023-03-31	£40,116	£20,057	-	-
2022-03-31	£39,613	£34,269	-	-
2021-03-31	£42,520	£34,915	-	-

Trustees

Name	Role	Appointed
Karoline Wellborne	Chair	2021-07-20
James Parker		2018-07-10
Laura Richardson		2023-07-11

NORTHUMBRIA DEAF MISSION

England & Wales - Charity number 226986

Accounts

The Northumbria Deaf Mission
Unaudited Financial Statements
31 March 2025

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Financial Statements

Year ended 31 March 2025

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2025.

Reference and administrative details

Registered charity name	The Northumbria Deaf Mission
Charity registration number	226986
Principal office	St Andrews Church Newgate Street Newcastle upon Tyne NE1 5SS

The trustees

Mr J Parker
Ms K Wellborne
Ms L Richardson

Independent examiner	C Smith 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Objectives and activities

The Northumbria Deaf Mission, now operating as Northumbria Deaf Church was established in 1876 to meet the spiritual needs of deaf people, in their own language, and provide pastoral care.

The Mission seeks to achieve its aim by providing social activities and spiritual support to deaf people to address such issues of isolation and deprivation.

Achievements and performance

During 2024/25 we have continued to develop our face-to-face activities in Newcastle and North Shields but not yet in Newton Aycliffe. In addition to our monthly services, we hold craft clubs, coffee mornings and day trips out, most recently to Newcastle Gang Show, where we supported the performance with some signing. We have also established a women's health group which has been well supported. Topics already covered have been: Seizures, Thyroid and Cancer. We continue to research into more topics and are looking at speakers to cover certain topics. We have gained the support from another local Deaf organisation, Becoming Visible. We have set up an annual Christmas Carol service working alongside Deaflink who support us greatly in this. It is important we continue to build bridges and hold strong relationships with other local Deaf organisations. We have continued to publish our Newsletter both on line and in hard copy which keeps everybody up to date. For much of this we must thank our Communications and Administration Officer Vikki whose computer skills and enthusiasm have been invaluable during this busy year. We continue to support her in her BSL qualifications and acknowledge her commitment to going "above and beyond" for NDM and its members.

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

Staff and Volunteers

Our Newcastle Chaplain Rev'd Glyn Evans has taken a short break due to ill health and services have been led by Rev'd Michael Douglas in his absence, which has been much appreciated. We look forward to welcoming Glyn back in the July service, where we plan a different, more informal service than just a traditional communion. We also continue to live stream services, which has provided positive feedback.

However, sadly, we have been unable to engage with Durham Diocese as Rev'd Jen Croft, the Durham Chaplain has left, therefore we have little to report from the Durham diocese.

On a happier note, we have appointed a Treasurer, Charlotte Venus and we are looking forward to her help, support and guidance over the next term.

We are very grateful to Tricia Rutter and James Parker who have been signing for our services on a voluntary basis, and to Judith Pickering who regularly interprets our meetings for Deaf committee members.

We are extremely grateful to our regular unpaid volunteers, Gwen Lawrence, Tracy Eager, Denise Christopher, and our newest volunteer Conor Colquhoun, who assist us during our busy coffee morning, craft club and our women's health group.

Trustees

Karoline Wellborne was elected Chair at the AGM in July 2024. The current trustees are:

Mr James Parker
Miss Laura Richardson
Ms Karoline Wellborne

We have one vacancy from Durham diocese

Financial

Before stepping down as Treasurer two years ago, Vic Spong left our accounts in a very healthy position. We enjoy regular grants from the WA Handley and the Sir John Priestman Trusts which are crucial to our continuing operations.

The Mission is very grateful to the churches, charitable trusts and individuals who have contributed funds to allow it to continue its important work to the deaf community.

We are also grateful for the support we receive from our landlords St Andrew's PCC and the Vicar Rev'd Mike Hills.

Public Benefit

The services of the Mission are available to deaf people of any faith or none, resident within the geographical areas of the Dioceses of Durham and Newcastle.

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2025

The trustees' annual report was approved on 8 July 2025 and signed on behalf of the board of trustees by:

Ms K Wellborne
Trustee

The Northumbria Deaf Mission

Independent Examiner's Report to the Trustees of The Northumbria Deaf Mission

Year ended 31 March 2025

I report to the trustees on my examination of the financial statements of The Northumbria Deaf Mission ('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 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or
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 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.

C Smith
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Statement of Financial Activities

Year ended 31 March 2025

		2025		2024	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	2,638	–	2,638	3,436
Investment income	5	28,610	–	28,610	27,417
Other income	6	–	5,000	5,000	5,000
Total income		<u>31,248</u>	<u>5,000</u>	<u>36,248</u>	<u>35,853</u>
Expenditure					
Expenditure on charitable activities	7,8	27,199	297	27,496	20,980
Total expenditure		<u>27,199</u>	<u>–</u>	<u>27,496</u>	<u>20,980</u>
Net (losses)/gains on investments	9	3,525	–	3,525	(25,332)
Net income and net movement in funds		<u>524</u>	<u>4,703</u>	<u>5,227</u>	<u>40,205</u>
Reconciliation of funds					
Total funds brought forward		463,979	250,733	714,712	674,506
Total funds carried forward		<u>464,503</u>	<u>255,436</u>	<u>719,939</u>	<u>714,711</u>

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 8 to 15 form part of these financial statements.

The Northumbria Deaf Mission

Statement of Financial Position

31 March 2025

	Note	2025 £	£	2024 £
Fixed assets				
Tangible fixed assets	14		439	587
Investments	15		<u>658,346</u>	<u>661,871</u>
			658,785	662,458
Current assets				
Debtors	16	-		352
Cash at bank and in hand		<u>62,292</u>		<u>52,854</u>
		62,292		53,206
Creditors: amounts falling due within one year	17	<u>1,138</u>		<u>953</u>
Net current assets			<u>61,154</u>	<u>52,253</u>
Total assets less current liabilities			<u>719,939</u>	<u>714,711</u>
Net assets			<u>719,939</u>	<u>714,711</u>
Funds of the charity				
Restricted funds			<u>255,436</u>	<u>250,732</u>
Unrestricted funds			<u>464,503</u>	<u>463,979</u>
Total charity funds	19		<u>719,939</u>	<u>714,711</u>

These financial statements were approved by the board of trustees and authorised for issue on 8 July 2025, and are signed on behalf of the board by:

Ms K Wellborne
Trustee

Ms C Venus
Treasurer

The notes on pages 8 to 15 form part of these financial statements.

The Northumbria Deaf Mission

Statement of Cash Flows

Year ended 31 March 2025

	2025	2024
	£	£
Cash flows from operating activities		
Net income	5,227	40,205
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	148	184
Net (losses)/gains on investments	3,525	(25,332)
Dividends, interest and rents from investments	(28,137)	(27,040)
Other interest receivable and similar income	(473)	(377)
<i>Changes in:</i>		
Trade and other debtors	352	10
Trade and other creditors	186	19
Cash generated from operations	(19,172)	(12,331)
Interest received	473	377
Net cash used in operating activities	(18,699)	(11,954)
Cash flows from investing activities		
Dividends, interest and rents from investments	28,137	27,040
Purchase of tangible assets	-	(184)
Purchases of other investments	(12,441)	(30,749)
Proceeds from sale of other investments	12,441	30,749
Net cash from investing activities	28,137	26,856
Net increase in cash and cash equivalents	9,438	14,902
Cash and cash equivalents at beginning of year	52,854	37,952
Cash and cash equivalents at end of year	62,292	52,854

The notes on pages 8 to 15 form part of these financial statements.

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Andrews Church, Newgate Street, Newcastle upon Tyne, NE1 5SS.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal and fall into one of two sub-classes: restricted income funds or endowment funds.

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% reducing balance
Equipment	-	25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is,

from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Donations				
Subs Donations & Gifts	150	150	1,539	1,539
Parish Donations	218	218	254	254
Craft Class	49	49	55	55
Coffee Morning	2,292	2,292	1,516	1,516
Trips and Outings	(151)	(151)	72	72
NDM Mugs	80	80	–	–
	<u>2,638</u>	<u>2,638</u>	<u>3,436</u>	<u>3,436</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Income from UK investments	28,137	28,137	27,040	27,040
Bank interest receivable	473	473	377	377
	<u>28,610</u>	<u>28,610</u>	<u>27,417</u>	<u>27,417</u>

6. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
WA Handley Trust	–	5,000	<u>5,000</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
WA Handley Trust	–	5,000	<u>5,000</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2025 £
Support costs	27,199	297	<u>27,496</u>
	<u>27,199</u>	<u>297</u>	<u>27,496</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	20,096	884	<u>20,980</u>

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

8. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Support costs £	Total funds 2025 £	Total fund 2024 £
Charitable activities	<u>-</u>	<u>27,495</u>	<u>27,495</u>	<u>20,980</u>

9. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2025 £	Unrestricted Funds £	Total Funds 2024 £
Gains/(losses) on other investment assets	<u>(3,525)</u>	<u>(3,525)</u>	<u>25,332</u>	<u>25,332</u>

10. Net income

Net income is stated after charging/(crediting):

	2025 £	2024 £
Depreciation of tangible fixed assets	<u>148</u>	<u>185</u>

11. Independent examination fees

	2025 £	2024 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>864</u>	<u>864</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2025 £	2024 £
Wages and salaries	<u>17,139</u>	<u>12,576</u>
Employer contributions to pension plans	<u>1,443</u>	<u>950</u>
	<u>18,582</u>	<u>13,526</u>

The average head count of employees during the year was 1 (2024: 1).

No employee received employee benefits of more than £60,000 during the year (2024: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

14. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2024 and 31 March 2025	<u>13,483</u>	<u>700</u>	<u>14,183</u>
Depreciation			
At 1 April 2024	13,161	435	13,596
Charge for the year	81	67	148
At 31 March 2025	<u>13,242</u>	<u>502</u>	<u>13,744</u>
Carrying amount			
At 31 March 2025	<u>241</u>	<u>198</u>	<u>439</u>
At 31 March 2024	<u>322</u>	<u>265</u>	<u>587</u>

15. Investments

	Listed investments £
Cost or valuation	
At 1 April 2024	661,871
Additions	12,441
Disposals	<u>(15,966)</u>
At 31 March 2025	<u>658,346</u>
Impairment	
At 1 April 2024 and 31 March 2025	
Carrying amount	
At 31 March 2025	<u>658,346</u>
At 31 March 2024	<u>661,871</u>

All investments shown above are held at valuation.

16. Debtors

	2025 £	2024 £
Other debtors	<u>-</u>	<u>352</u>

17. Creditors: amounts falling due within one year

	2025 £	2024 £
Accruals and deferred income	864	864
Social security and other taxes	255	70
Other creditors	19	19
	<u>1,138</u>	<u>953</u>

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

18. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £1,443 (2024: £950).

19. Analysis of charitable funds

Unrestricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 20 25
	£	£	£	£	£
General funds	<u>463,979</u>	<u>31,248</u>	<u>(27,199)</u>	<u>(3,525)</u>	<u>464,503</u>

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 20 24
	£	£	£	£	£
General funds	<u>427,890</u>	<u>30,853</u>	<u>(20,096)</u>	<u>25,332</u>	<u>463,979</u>

Restricted funds

	At 1 April 2024	Income	Expenditure	Gains and losses	At 31 March 20 25
	£	£	£	£	£
Restricted Funds	<u>250,735</u>	<u>5,000</u>	<u>297</u>	<u>-</u>	<u>255,436</u>

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 20 24
	£	£	£	£	£
Restricted Funds	<u>246,616</u>	<u>5,000</u>	<u>(884)</u>	<u>-</u>	<u>250,732</u>

20. Analysis of changes in net debt

	At 1 Apr 2024	Cash flows	At 31 Mar 2025
	£	£	£
Cash at bank and in hand	<u>52,854</u>	<u>9,438</u>	<u>62,292</u>

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2025

The following pages do not form part of the financial statements.

The Northumbria Deaf Mission

Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025 £	2024 £
Income and endowments		
Donations and legacies		
Subs Donations & Gifts	150	1,539
Parish Donations	218	254
Craft Class	49	55
Coffee Morning	2,292	1,516
Trips and Outings	(151)	72
NDM Mugs	80	–
	<u>2,638</u>	<u>3,436</u>
Investment income		
Income from UK investments	28,137	27,040
Bank interest receivable	473	377
	<u>28,610</u>	<u>27,417</u>
Other income		
WA Handley Trust	5,000	5,000
	<u>5,000</u>	<u>5,000</u>
Total income	<u>36,248</u>	<u>35,853</u>
Expenditure		
Expenditure on charitable activities		
Tickets	192	–
Wages and salaries	17,139	12,576
Pension costs	1,443	950
Rent	1,631	229
Insurance	615	615
Legal and professional fees	936	936
Telephone	948	814
Other office costs	356	158
Depreciation	146	185
Postage, stationery and advertising	63	243
Interpreters fees	297	884
Coach hire for services	–	853
Training and development expenses	806	544
Coffee morning	2,103	1,624
Miscellaneous expenses	820	369
	<u>27,495</u>	<u>20,980</u>
Total expenditure	<u>27,495</u>	<u>20,980</u>

The Northumbria Deaf Mission

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2025

	2025 £	2024 £
Net (losses)/gains on investments		
Gains/(losses) on other investment assets	<u>3,525</u>	<u>(25,332)</u>
Net income	<u><u>5,228</u></u>	<u><u>40,205</u></u>

The Northumbria Deaf Mission

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2025

	2025	2024
	£	£
Support costs		
Staff salaries	17,139	12,576
Employer's pension costs	1,443	950
Rent-Hall Hire	1,631	229
Insurance	615	615
Accountancy fees	936	936
Telephone	948	814
Other office costs	356	158
Depreciation	146	185
Printing, Stationery & Adverts	63	243
Interpreters Fees/Meetings	297	884
Coach Hire for Services	-	853
Training & Development Expenses	806	544
Coffee Morning	2,103	1,624
Tickets	192	-
Miscellaneous Expenses	820	369
	<u>27,495</u>	<u>20,980</u>
Expenditure on charitable activities	<u>27,495</u>	<u>20,980</u>

NORTHUMBRIA DEAF MISSION

England & Wales - Charity number 226986

Accounts

The Northumbria Deaf Mission
Unaudited Financial Statements
31 March 2024

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Financial Statements

Year ended 31 March 2024

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	3
Statement of financial activities	4
Statement of financial position	5
Statement of cash flows	6
Notes to the financial statements	7
The following pages do not form part of the financial statements	
Detailed statement of financial activities	17
Notes to the detailed statement of financial activities	19

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2024.

Reference and administrative details

Registered charity name The Northumbria Deaf Mission

Charity registration number 226986

Principal office St Andrews Church
Newgate Street
Newcastle upon Tyne
NE1 5SS

The trustees

Mr J Parker	
Ms K Wellborne	
Mrs L Farquharson	(Retired 11 July 2023)
Ms L Richardson	(Appointed 11 July 2023)
Mr V Spong	(Retired 11 July 2023)
Rev' Canon I Flintoft	(Retired 31 January 2024)

Independent examiner C Smith
5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Objectives and activities

The Northumbria Deaf Mission, now operating as Northumbria Deaf Church was established in 1876 to meet the spiritual needs of deaf people, in their own language, and provide pastoral care.

The Mission seeks to achieve its aim by providing social activities and spiritual support to deaf people to address such issues of isolation and deprivation.

Achievements and performance

During 2023/24 we have continued to develop our face to face activities in Newcastle and North Shields but not yet in Newton Aycliffe. In addition to our monthly services, we hold craft clubs, coffee mornings and day trips out, most recently to Butterfly World and Newcastle Gang Show, where we supported a signed performance. We have continued to publish our Newsletter both on line and in hard copy which keeps everybody up to date. For much of this we must thank our Communications and Administration Officer Vikki whose computer skills and enthusiasm have been invaluable during this busy year. We continue to support her in her BSL qualifications and acknowledge her commitment to going "above and beyond" for NDM and its members.

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2024

Staff and Volunteers

Our Newcastle Chaplain Rev'd Glyn Evans has taken a short retirement break for the first part of the year and services have been led by Rev'd Michael Douglas in his absence, which has been much appreciated. We look forward to welcoming Glyn back in the Autumn. We also continue to live stream services, which has provided positive feedback- most recently enthusiastic comments on the interpreter's commitment to a lively signing of Jesus calming the storm.

However, sadly, we have been unable to engage with Rev'd Jen Croft who was appointed our Durham Chaplain therefore we have little to report from the Durham diocese. We are also still lacking a Treasurer and the trustees would appreciate any suitable nominations for this post.

We are very grateful to Tricia Rutter and James Parker who have been signing for our services on a voluntary basis, and to Judith Pickering who regularly interprets our meetings for Deaf committee members.

Trustees

Karoline Wellborne was elected Chair at the AGM in July 2023. The current trustees are:

Mr James Parker
Miss Laura Richardson
Ms Karoline Wellborne

We have one vacancy from Durham diocese

Financial

Before stepping down as Treasurer last year, Vic Spong left our accounts in a very healthy position. We enjoy regular grants from the WA Handley and the Sir John Priestman Trusts which are crucial to our continuing operations.

The Mission is very grateful to the churches, charitable trusts and individuals who have contributed funds to allow it to continue its important work to the deaf community.

We are also grateful for the support we receive from our landlords St Andrew's PCC and the Vicar Rev'd Mike Hills.

Public Benefit

The services of the Mission are available to deaf people of any faith or none, resident within the geographical areas of the Dioceses of Durham and Newcastle.

The trustees' annual report was approved on 9 July 2024 and signed on behalf of the board of trustees by:

Ms K Wellborne
Chairperson

The Northumbria Deaf Mission

Independent Examiner's Report to the Trustees of The Northumbria Deaf Mission

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of The Northumbria Deaf Mission ('the charity') for the year ended 31 March 2024.

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 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or
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 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.

C Smith
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Statement of Financial Activities

Year ended 31 March 2024

		2024		2023	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	3,436	–	3,436	5,865
Investment income	5	27,417	–	27,417	26,251
Other income	6	–	5,000	5,000	8,000
Total income		<u>30,853</u>	<u>5,000</u>	<u>35,853</u>	<u>40,116</u>
Expenditure					
Expenditure on charitable activities	7,8	20,096	884	20,980	20,057
Total expenditure		<u>20,096</u>	<u>884</u>	<u>20,980</u>	<u>20,057</u>
Net gains/(losses) on investments	10	25,332	–	25,332	(31,480)
Net income/(expenditure) and net movement in funds		<u>36,089</u>	<u>4,116</u>	<u>40,205</u>	<u>(11,421)</u>
Reconciliation of funds					
Total funds brought forward		427,890	246,617	674,507	685,928
Total funds carried forward		<u>463,979</u>	<u>250,733</u>	<u>714,712</u>	<u>674,507</u>

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 7 to 15 form part of these financial statements.

The Northumbria Deaf Mission

Statement of Financial Position

31 March 2024

	Note	2024		2023
		£	£	£
Fixed assets				
Tangible fixed assets	15		587	588
Investments	16		661,871	636,539
			<u>662,458</u>	<u>637,127</u>
Current assets				
Debtors	17	353		362
Cash at bank and in hand		52,854		37,952
		<u>53,207</u>		<u>38,314</u>
Creditors: amounts falling due within one year	18	953		934
Net current assets			<u>52,254</u>	<u>37,380</u>
Total assets less current liabilities			<u>714,712</u>	<u>674,507</u>
Net assets			<u>714,712</u>	<u>674,507</u>
Funds of the charity				
Restricted funds			250,733	246,617
Unrestricted funds			463,979	427,890
Total charity funds	20		<u>714,712</u>	<u>674,507</u>

These financial statements were approved by the board of trustees and authorised for issue on 9 July 2024, and are signed on behalf of the board by:

Ms K Wellborne
Chairperson

The notes on pages 7 to 15 form part of these financial statements.

The Northumbria Deaf Mission

Statement of Cash Flows

Year ended 31 March 2024

	2024 £	2023 £
Cash flows from operating activities		
Net income/(expenditure)	40,205	(11,421)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	184	196
Net gains/(losses) on investments	(25,332)	31,480
Dividends, interest and rents from investments	(27,040)	(26,251)
Other interest receivable and similar income	(377)	-
<i>Changes in:</i>		
Trade and other debtors	10	-
Trade and other creditors	19	15
Cash generated from operations	(12,331)	(5,981)
Interest received	377	-
Net cash used in operating activities	(11,954)	(5,981)
Cash flows from investing activities		
Dividends, interest and rents from investments	27,040	26,251
Purchase of tangible assets	(184)	-
Purchases of other investments	-	(10,000)
Proceeds from sale of other investments	-	-
Net cash from investing activities	26,856	16,251
Net increase in cash and cash equivalents	14,902	10,270
Cash and cash equivalents at beginning of year	37,952	27,682
Cash and cash equivalents at end of year	52,854	37,952

The notes on pages 7 to 15 form part of these financial statements.

The Northumbria Deaf Mission

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Andrews Church, Newgate Street, Newcastle upon Tyne, NE1 5SS.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	-	25% reducing balance
Equipment	-	25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Donations				
Subs Donations & Gifts	1,539	1,539	3,717	3,717
Parish Donations	254	254	658	658
Craft Class	55	55	60	60
Coffee Morning	1,516	1,516	1,430	1,430
Trips and Outings	72	72	–	–
	<u>3,436</u>	<u>3,436</u>	<u>5,865</u>	<u>5,865</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Income from UK investments	27,040	27,040	26,251	26,251
Bank interest receivable	377	377	–	–
	<u>27,417</u>	<u>27,417</u>	<u>26,251</u>	<u>26,251</u>

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
WA Handley Trust	–	5,000	5,000
Sir John Priestman	–	–	–
	<u>–</u>	<u>5,000</u>	<u>5,000</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
WA Handley Trust	–	5,000	5,000
Sir John Priestman	3,000	–	3,000
	<u>3,000</u>	<u>5,000</u>	<u>8,000</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Support costs	20,096	884	20,980
	<u>20,096</u>	<u>884</u>	<u>20,980</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	19,657	400	20,057
	<u>19,657</u>	<u>400</u>	<u>20,057</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2024 £	Total fund 2023 £
Support costs	20,980	20,980	20,057
	<u>20,980</u>	<u>20,980</u>	<u>20,057</u>

9. Analysis of support costs

	Total 2024 £	Total 2023 £
Staff costs	13,526	12,021
	<u>13,526</u>	<u>12,021</u>

10. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Gains/(losses) on other investment assets	25,332	25,332	(31,480)	(31,480)
	<u>25,332</u>	<u>25,332</u>	<u>(31,480)</u>	<u>(31,480)</u>

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

11. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2024	2023
	£	£
Depreciation of tangible fixed assets	<u>185</u>	<u>195</u>

12. Independent examination fees

	2024	2023
	£	£
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>864</u>	<u>864</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2024	2023
	£	£
Wages and salaries	12,576	12,021
Employer contributions to pension plans	950	361
	<u>13,526</u>	<u>12,382</u>

The average head count of employees during the year was 1 (2023: 1).

No employee received employee benefits of more than £60,000 during the year (2023: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2023	13,299	700	13,999
Additions	184	–	184
At 31 March 2024	<u>13,483</u>	<u>700</u>	<u>14,183</u>
Depreciation			
At 1 April 2023	13,064	347	13,411
Charge for the year	97	88	185
At 31 March 2024	<u>13,161</u>	<u>435</u>	<u>13,596</u>
Carrying amount			
At 31 March 2024	<u>322</u>	<u>265</u>	<u>587</u>
At 31 March 2023	<u>235</u>	<u>353</u>	<u>588</u>

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

16. Investments	Listed investments £
Cost or valuation	
At 1 April 2023	636,539
Revaluation	25,332
At 31 March 2024	<u>661,871</u>
Impairment	
At 1 April 2023 and 31 March 2024	
Carrying amount	
At 31 March 2024	<u>661,871</u>
At 31 March 2023	<u>636,539</u>

All investments shown above are held at valuation.

17. Debtors

	2024	2023
	£	£
Other debtors	<u>352</u>	<u>362</u>

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Accruals and deferred income	864	864
Social security and other taxes	70	70
Other creditors	19	-
	<u>953</u>	<u>934</u>

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £950 (2023: £361).

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 20 24
	£	£	£	£	£
General funds	<u>427,890</u>	<u>30,853</u>	<u>(20,096)</u>	<u>25,332</u>	<u>463,979</u>

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 20 23
	£	£	£	£	£
General funds	<u>443,911</u>	<u>35,116</u>	<u>(19,657)</u>	<u>(31,480)</u>	<u>427,890</u>

Restricted funds

	At 1 April 2023	Income	Expenditure	Gains and losses	At 31 March 20 24
	£	£	£	£	£
Restricted Fund	<u>246,617</u>	<u>5,000</u>	<u>(884)</u>	<u>–</u>	<u>250,733</u>

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 20 23
	£	£	£	£	£
Restricted Fund	<u>242,017</u>	<u>5,000</u>	<u>(400)</u>	<u>–</u>	<u>246,617</u>

21. Analysis of changes in net debt

	At 1 Apr 2023	Cash flows	At 31 Mar 2024
	£	£	£
Cash at bank and in hand	<u>37,952</u>	<u>14,902</u>	<u>52,854</u>

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2024

The following pages do not form part of the financial statements.

The Northumbria Deaf Mission

Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024 £	2023 £
Income and endowments		
Donations and legacies		
Subs Donations & Gifts	1,539	3,717
Parish Donations	254	658
Craft Class	55	60
Coffee Morning	1,516	1,430
Trips and Outings	72	-
	<u>3,436</u>	<u>5,865</u>
Investment income		
Income from UK investments	27,040	26,251
Bank interest receivable	377	-
	<u>27,417</u>	<u>26,251</u>
Other income		
WA Handley Trust	5,000	5,000
Sir John Priestman	-	3,000
	<u>5,000</u>	<u>8,000</u>
Total income	<u>35,853</u>	<u>40,116</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	12,576	12,021
Pension costs	950	361
Rent	229	1,757
Insurance	615	576
Legal and professional fees	936	936
Telephone	814	730
Other office costs	158	549
Depreciation	185	196
Printing, Stationery & Adverts	243	338
Interpreters Fees/Meetings	884	400
Coach Hire for Services	853	400
Training & Development Expenses	544	111
Coffee Morning	1,624	1,210
Miscellaneous Expenses	369	472
	<u>20,980</u>	<u>20,057</u>
Total expenditure	<u>20,980</u>	<u>20,057</u>

The Northumbria Deaf Mission

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2024

	2024	2023
	£	£
Net gains/(losses) on investments		
Gains/(losses) on other investment assets	<u>25,332</u>	<u>(31,480)</u>
Net income/(expenditure)	<u><u>40,205</u></u>	<u><u>(11,421)</u></u>

The Northumbria Deaf Mission

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2024

	2024	2023
	£	£
Expenditure on charitable activities		
Support costs		
Staff salaries	12,576	12,021
Employer's pension costs	950	361
Rent-Hall Hire	229	1,757
Insurance	615	576
Accountancy fees	936	936
Telephone	814	730
Other office costs	158	549
Depreciation	185	196
Printing, Stationery & Adverts	243	338
Interpreters Fees/Meetings	884	400
Coach Hire for Services	853	400
Training & Development Expenses	544	111
Coffee Morning	1,624	1,210
Miscellaneous Expenses	369	472
	<u>20,980</u>	<u>20,057</u>
Expenditure on charitable activities	<u>20,980</u>	<u>20,057</u>

NORTHUMBRIA DEAF MISSION

England & Wales - Charity number 226986

Accounts

CHARITY REGISTRATION NUMBER: 226986

The Northumbria Deaf Mission
Financial Statements
31 March 2023

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Financial Statements

Year ended 31 March 2023

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	20

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2023.

Reference and administrative details

Registered charity name	The Northumbria Deaf Mission
Charity registration number	226986
Principal office	St Andrews Church Newgate Street Newcastle upon Tyne NE1 5SS

The trustees

MR J Parker
Ms K Wellborne
Mrs L Farquharson
Mr V Spong
Rev' Canon I Flintoft

Independent examiner	CS Accounting Limited 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Objectives and activities

The Northumbria Deaf Mission, now operating as Northumbria Deaf Church was established in 1876 to meet the spiritual needs of deaf people, in their own language, and provide pastoral care.

The Mission seeks to achieve its aim by providing social activities and spiritual support to deaf people to address such issues of isolation and deprivation.

Achievements and performance

During 2022 and 2023 our coffee mornings and craft group in Newcastle were re-established as were the meetings at North Shields. The monthly worship service at St Andrews is also re-established. There has been a steady growth in numbers moving back to their pre-covid levels. A Christmas service for the Deaf community, with signed carols, was held at St Andrew's. There was a visit to St Bede's church, in Newsham, where Rev. Ian Flintoft is vicar. He showed everyone around his church, and the group had their lunch there too. A delegation from the Deaf Church attended the enthronement of the new Bishop of Newcastle. We have continued to publish our Newsletter both on line and in hard copy, and our FaceBook page is seen and enjoyed by a wide group of people.

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

Staff and Volunteers

The Mission now employs a part time Communications and Administration Officer who has excellent IT skills which are so important for our work. She also provides informal support to members dealing with public bodies, and can put them in touch with appropriate agencies if needed.

We are very grateful to Viv Sergison and James Parker who have been signing for our services on a voluntary basis, and to Judith Pickering who regularly interprets our meetings for Deaf committee members.

Our Newcastle Chaplain Rev'd Glyn Evans continues to sign services, which are back at St Andrew's Church and are also live streamed. His commitment to the Mission is very much appreciated. Our Durham Chaplain, Rev'd Jen Croft has been on long term sick leave.

Trustees

Karoline Wellborne was elected at the AGM in July. The current trustees are:

Mrs Lynne Farquharson
Rev'd Canon Ian Flintoft
Mr James Parker
Mr Victor Spong
Ms Karoline Wellborne

We still have one vacancy from Durham diocese

Financial

The finances of the mission have been bolstered by a significant improvement in income, through a higher return on our investments after switching from a Wealth Manager. As we only have one member of staff now, this has reduced our expenditure. The services of volunteers at our face to face meetings are a valuable resource.

We are grateful for the support we receive from our landlords, St Andrew's PCC and the Vicar, Rev'd Mike Hills.

The Mission is very grateful to the churches, charitable trusts and individuals who have contributed funds to allow it to continue its important work to the Deaf community. We have had continued support from St Gabriel's, Heaton, St Oswin's Wylam and All Saints' Church, Gosforth. We enjoy regular grants from the WA Handley and the Sir John Priestman Trusts which are crucial to our continuing operations.

Public Benefit

The services of the Mission are available to deaf people of any faith or none, resident within the geographical areas of the Dioceses of Durham and Newcastle.

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2023

The trustees' annual report was approved on 11 July 2023 and signed on behalf of the board of trustees by:



Mrs L Farquharson
Trustee

The Northumbria Deaf Mission

Independent Examiner's Report to the Trustees of The Northumbria Deaf Mission

Year ended 31 March 2023

I report to the trustees on my examination of the financial statements of The Northumbria Deaf Mission ('the charity') for the year ended 31 March 2023.

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 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or
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 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.

C Smith
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

11 July 2023

The Northumbria Deaf Mission

Statement of Financial Activities

Year ended 31 March 2023

		2023		2022	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	5,865	–	5,865	2,263
Investment income	5	26,251	–	26,251	23,733
Other income	6	3,000	5,000	8,000	13,617
Total income		<u>35,116</u>	<u>5,000</u>	<u>40,116</u>	<u>39,613</u>
Expenditure					
Expenditure on charitable activities	7,8	19,657	400	20,057	34,270
Total expenditure		<u>19,657</u>	<u>400</u>	<u>20,057</u>	<u>34,270</u>
Net (losses)/gains on investments	10	31,480	–	31,480	(47,587)
Net (expenditure)/income and net movement in funds		<u>(16,021)</u>	<u>4,600</u>	<u>(11,421)</u>	<u>52,930</u>
Reconciliation of funds					
Total funds brought forward		<u>443,911</u>	<u>242,017</u>	<u>685,928</u>	<u>632,997</u>
Total funds carried forward		<u>427,890</u>	<u>246,617</u>	<u>674,507</u>	<u>685,928</u>

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 8 to 16 form part of these financial statements.

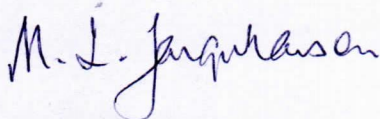
The Northumbria Deaf Mission

Statement of Financial Position

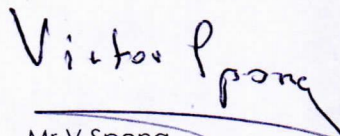
31 March 2023

	Note	2023		2022
		£	£	£
Fixed assets				
Tangible fixed assets	15		588	783
Investments	16		<u>636,539</u>	<u>658,019</u>
			<u>637,127</u>	<u>658,802</u>
Current assets				
Debtors	17	362		362
Cash at bank and in hand		<u>37,952</u>		<u>27,682</u>
		<u>38,314</u>		<u>28,044</u>
Creditors: amounts falling due within one year	18	<u>934</u>		<u>919</u>
Net current assets			<u>37,380</u>	<u>27,125</u>
Total assets less current liabilities			<u>674,507</u>	<u>685,927</u>
Net assets			<u>674,507</u>	<u>685,927</u>
Funds of the charity				
Restricted funds			<u>246,617</u>	<u>242,017</u>
Unrestricted funds			<u>427,890</u>	<u>443,911</u>
Total charity funds	20		<u>674,507</u>	<u>685,928</u>

These financial statements were approved by the board of trustees and authorised for issue on 11 July 2023, and are signed on behalf of the board by:



Mrs L Farquharson
Trustee



Mr V Spong
Trustee

The notes on pages 8 to 16 form part of these financial statements.

The Northumbria Deaf Mission

Statement of Cash Flows

Year ended 31 March 2023

	2023 £	2022 £
Cash flows from operating activities		
Net (expenditure)/income	(11,421)	52,930
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	195	261
Net (losses)/gains on investments	31,480	(47,587)
Dividends, interest and rents from investments	(26,251)	(23,733)
<i>Changes in:</i>		
Trade and other debtors	-	(362)
Trade and other creditors	15	(342)
Cash generated from operations	<u>(5,982)</u>	<u>(18,833)</u>
Net cash used in operating activities	<u>(5,982)</u>	<u>(18,833)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	26,251	23,733
Purchases of other investments	(10,000)	(59,587)
Proceeds from sale of other investments	-	47,587
Net cash from investing activities	<u>16,251</u>	<u>11,733</u>
Net increase/(decrease) in cash and cash equivalents	10,269	(7,100)
Cash and cash equivalents at beginning of year	27,682	34,782
Cash and cash equivalents at end of year	<u>37,951</u>	<u>27,682</u>

The notes on pages 8 to 16 form part of these financial statements.

The Northumbria Deaf Mission

Notes to the Financial Statements

Year ended 31 March 2023

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Andrews Church, Newgate Street, Newcastle upon Tyne, NE1 5SS.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Donations				
Subs Donations & Gifts	3,717	3,717	628	628
Parish Donations	658	658	1,135	1,135
Craft Class	60	60	51	51
Coffee Morning	1,430	1,430	449	449
	<u>5,865</u>	<u>5,865</u>	<u>2,263</u>	<u>2,263</u>

5. Investment income

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Income from UK investments	<u>26,251</u>	<u>26,251</u>	<u>23,733</u>	<u>23,733</u>

The Northumbria Deaf Mission

Notes to the Financial Statements (continued)

Year ended 31 March 2023

6. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
WA Handley Trust	-	5,000	5,000
Sir John Priestman	3,000	-	3,000
CJRS Grants	-	-	-
	<u>3,000</u>	<u>5,000</u>	<u>8,000</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
WA Handley Trust	-	5,000	5,000
Sir John Priestman	3,000	-	3,000
CJRS Grants	5,617	-	5,617
	<u>8,617</u>	<u>5,000</u>	<u>13,617</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Support costs	<u>19,657</u>	<u>400</u>	<u>20,057</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Support costs	<u>31,628</u>	<u>2,641</u>	<u>34,270</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2023 £	Total fund 2022 £
Charitable activity	<u>20,057</u>	<u>20,057</u>	<u>34,270</u>

9. Analysis of support costs

	Analysis of support costs activity 1 £	Total 2023 £	Total 2022 £
Staff costs	<u>12,021</u>	<u>12,021</u>	<u>27,577</u>

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

10. Net (losses)/gains on investments

	Unrestricted Funds £	Total Funds 2023 £	Unrestricted Funds £	Total Funds 2022 £
Gains/(losses) on other investment assets	(31,480)	(31,480)	47,587	47,587

11. Net (expenditure)/income

Net (expenditure)/income is stated after charging/(crediting):

	2023 £	2022 £
Depreciation of tangible fixed assets	195	261

12. Independent examination fees

	2023 £	2022 £
Fees payable to the independent examiner for: Independent examination of the financial statements	864	864

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2023 £	2022 £
Wages and salaries	12,021	27,577
Employer contributions to pension plans	361	482
	12,382	28,059

The average head count of employees during the year was 1 (2022: 2).

No employee received employee benefits of more than £60,000 during the year (2022: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2023

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2022 and 31 March 2023	<u>13,299</u>	<u>700</u>	<u>13,999</u>
Depreciation			
At 1 April 2022	12,986	230	13,216
Charge for the year	<u>78</u>	<u>117</u>	<u>195</u>
At 31 March 2023	<u>13,064</u>	<u>347</u>	<u>13,411</u>
Carrying amount			
At 31 March 2023	<u>235</u>	<u>353</u>	<u>588</u>
At 31 March 2022	<u>313</u>	<u>470</u>	<u>783</u>

16. Investments

	Listed investments £
Cost or valuation	
At 1 April 2022	658,019
Additions	10,000
Revaluation	<u>(31,480)</u>
At 31 March 2023	<u>636,539</u>
Impairment	
At 1 April 2022 and 31 March 2023	
Carrying amount	
At 31 March 2023	<u>636,539</u>
At 31 March 2022	<u>658,019</u>

All investments shown above are held at valuation.

17. Debtors

	2023 £	2022 £
Other debtors	<u>362</u>	<u>362</u>

18. Creditors: amounts falling due within one year

	2023 £	2022 £
Accruals and deferred income	864	864
Social security and other taxes	<u>70</u>	<u>55</u>
	<u>934</u>	<u>919</u>

The Northumbria Deaf Mission

Notes to the Financial Statements (continued)

Year ended 31 March 2023

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £361 (2022: £482).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
General funds	<u>443,911</u>	<u>35,116</u>	<u>(19,657)</u>	<u>(31,480)</u>	<u>427,890</u>

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 2022
	£	£	£	£	£
General funds	<u>393,339</u>	<u>34,613</u>	<u>(31,628)</u>	<u>47,587</u>	<u>443,911</u>

Restricted funds

	At 1 April 2022	Income	Expenditure	Gains and losses	At 31 March 2023
	£	£	£	£	£
Restricted Fund	<u>242,017</u>	<u>5,000</u>	<u>(400)</u>	<u>-</u>	<u>246,617</u>

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 2022
	£	£	£	£	£
Restricted Fund	<u>239,658</u>	<u>5,000</u>	<u>(2,641)</u>	<u>-</u>	<u>242,017</u>

21. Analysis of changes in net debt

	At 1 Apr 2022	Cash flows	At 31 Mar 2023
	£	£	£
Cash at bank and in hand	<u>27,682</u>	<u>10,270</u>	<u>37,952</u>

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2023

The following pages do not form part of the financial statements.

The Northumbria Deaf Mission
Detailed Statement of Financial Activities
Year ended 31 March 2023

	2023	2022
	£	£
Income and endowments		
Donations and legacies		
Subs Donations & Gifts	3,717	628
Parish Donations	658	1,135
Craft Class	60	51
Coffee Morning	1,430	449
	<u>5,865</u>	<u>2,263</u>
Investment income		
Income from UK investments	26,251	23,733
	<u>26,251</u>	<u>23,733</u>
Other income		
WA Handley Trust	5,000	5,000
Sir John Priestman	3,000	3,000
CJRS Grants	-	5,617
	<u>8,000</u>	<u>13,617</u>
	<u>8,000</u>	<u>13,617</u>
Total income	<u>40,116</u>	<u>39,613</u>
Expenditure on charitable activities		
Wages and salaries	12,021	27,577
Pension costs	361	482
Rent	1,757	100
Insurance	576	543
Legal and professional fees	936	1,080
Telephone	730	305
Equipment	549	-
Depreciation	196	261
Printing, stationery and advertising	338	211
Interpreters fees/meetings	400	260
Coach hire for services	400	-
Training and development expenses	111	400
Coffee morning	1,210	543
Donation towards canopy	-	2,500
Miscellaneous expenses	472	508
	<u>20,057</u>	<u>34,270</u>
	<u>20,057</u>	<u>34,270</u>
Total expenditure	<u>20,057</u>	<u>34,270</u>

The Northumbria Deaf Mission

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2023

	2023 £	2022 £
Net (losses)/gains on investments		
Gains/(losses) on other investment assets	<u>(31,480)</u>	<u>47,587</u>
Net (expenditure)/income	<u>(11,421)</u>	<u>52,930</u>

The Northumbria Deaf Mission

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2023

	2023 £	2022 £
Expenditure on charitable activities		
Support costs		
Staff salaries	12,021	27,577
Employer's pension costs	361	482
Rent-Hall Hire	1,757	100
Insurance	576	543
Accountancy fees	936	1,080
Telephone	730	305
Equipment	549	-
Depreciation	196	261
Printing, Stationery & Adverts	338	211
Interpreters Fees/Meetings	400	260
Coach Hire for Services	400	-
Training & Development Expenses	111	400
Coffee Morning	1,210	543
Donation towards canopy	-	2,500
Miscellaneous Expenses	472	508
	<u>20,057</u>	<u>34,270</u>
Expenditure on charitable activities	<u>20,057</u>	<u>34,270</u>

NORTHUMBRIA DEAF MISSION

England & Wales - Charity number 226986

Accounts

CHARITY REGISTRATION NUMBER: 226986

The Northumbria Deaf Mission
Financial Statements
31 March 2022

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Financial Statements

Year ended 31 March 2022

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	20

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2022.

Reference and administrative details

Registered charity name	The Northumbria Deaf Mission
Charity registration number	226986
Principal office	St Andrews Church Newgate Street Newcastle upon Tyne NE1 5SS

The trustees

Mr J Parker	
Ms K Wellborne	(Appointed 20 July 2021)
Mrs L Farquharson	
Mr V Spong	
Rev' Canon I Flintoff	

Independent examiner	CS Accounting Limited 5 McMillan Close Saltwell Business Park Low Fell Tyne & Wear NE9 5BF
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Objectives and activities

The Northumbria Deaf Mission, now operating as Northumbria Deaf Church was established in 1876 to meet the spiritual needs of deaf people, in their own language, and provide pastoral care.

The Mission seeks to achieve its aim by providing social activities and spiritual support to deaf people to address such issues of isolation and deprivation.

Achievements and performance

As reported last year we had online events throughout the lockdown periods on Zoom, YouTube and Facebook. All of these served to keep our members in touch.

During 2021 our face to face activities started up again progressively from June in Newcastle and North Shields but not yet in Newton Aycliffe. Firstly the craft club then the church services and finally the coffee mornings although some precautions were still in place by the end of the year which is limiting numbers. It will take time to build back our numbers.

We have continued to publish our Newsletter both online and in hard copy.

For much of this we have to thank our Communications and Administration Officer Vikki Ions, whose computer skills and enthusiasm have been invaluable during this challenging time.

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2022

We contributed to the cost of an outside canopy at St Andrews to encourage meeting outdoors.

Staff and Volunteers

Two of our longstanding staff Alma Bell and Viv Serginson have left this year. Alma served the mission with distinction for 15 years and played a central role in the development of our work especially with the highly successful coffee mornings. Viv was our Pastoral Assistant for 7 years and ran the popular craft club and did outreach work for the mission including signing at our church services as well as at some funerals. We are very grateful for their service and hope that they will continue to be involved in the work of the Mission in some way in the future.

The Mission employs a part time Communications and Administration Officer, Vikki Ions, who has good IT skills which are so important just now. She is taking classes to develop her BSL skills and has already achieved Stage 1. She also provides informal support to members dealing with public bodies.

Our Newcastle Chaplain Rev'd Glyn Evans continues to sign services which are back at St Andrew's Church and are also live streamed. He organised a Deaf awareness Day at St Andrew's. His commitment to the Mission is much appreciated. Rev'd Jen Croft was appointed our Durham Chaplain. Jen brings a long experience of working with deaf people and is fluent in Sign Language

Trustees

Karoline Wellborne was elected at the AGM in July. The current trustees are:

Mr J Parker
Ms K Wellborne
Mrs L Farquharson
Mr V Spong
Rev' Canon I Flintoff

We have one vacancy from Durham diocese

Financial

The finances of the mission have been bolstered by the JRS payments in the early part of the year for our furloughed staff.

The core activities of the mission are met by income from the Mission's long term investments. These have now been invested directly instead of through a Wealth Manager and as a result we are seeing better income with lower costs.

We are grateful for the support we receive from our landlords St Andrew's PCC and the Vicar, Rev'd Mike Hills.

The Mission is very grateful to the churches, charitable trusts and individuals who have contributed funds to allow it to continue its important work to the Deaf community. We have had continued support from St Gabriel's Heaton, St Oswin's Wylam and All Saints' Church Gosforth. We enjoy regular grants from the WA Handley and the Sir John Priestman Trust which are crucial to our continuing operations.

The Northumbria Deaf Mission

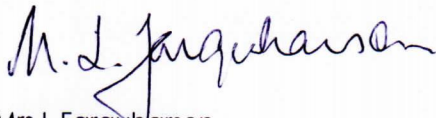
Trustees' Annual Report *(continued)*

Year ended 31 March 2022

Public Benefit

The services of the Mission are available to deaf people of any faith or none, resident within the geographical areas of the Dioceses of Durham and Newcastle.

The trustees' annual report was approved on 6 September 2022 and signed on behalf of the board of trustees by:



Mrs L Farquharson
Trustee

The Northumbria Deaf Mission

Independent Examiner's Report to the Trustees of The Northumbria Deaf Mission

Year ended 31 March 2022

I report to the trustees on my examination of the financial statements of The Northumbria Deaf Mission ('the charity') for the year ended 31 March 2022.

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 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or
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 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.

C Smith
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Statement of Financial Activities

Year ended 31 March 2022

		2022			
	Note	Unrestricted funds £	Restricted funds £	Total funds £	2021 Total funds £
Income and endowments					
Donations and legacies	4	2,263	–	2,263	3,197
Investment income	5	23,733	–	23,733	16,599
Other income	6	8,617	5,000	13,617	22,724
Total income		<u>34,613</u>	<u>5,000</u>	<u>39,613</u>	<u>42,520</u>
Expenditure					
Expenditure on charitable activities	7,8	31,628	2,641	34,269	34,915
Total expenditure		<u>31,628</u>	<u>2,641</u>	<u>34,269</u>	<u>34,915</u>
Excess of Income over Expenditure		2,985	2,359	5,344	7,605
Net gains on investments	10	47,587	–	47,587	101,745
Net income and net movement in funds		<u>50,572</u>	<u>2,359</u>	<u>52,931</u>	<u>109,350</u>
Reconciliation of funds					
Total funds brought forward		393,338	239,658	632,996	523,647
Total funds carried forward		<u>443,910</u>	<u>242,017</u>	<u>685,927</u>	<u>632,996</u>

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 8 to 16 form part of these financial statements.

The Northumbria Deaf Mission

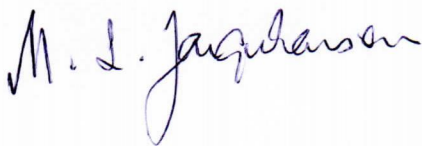
Statement of Financial Position

31 March 2022

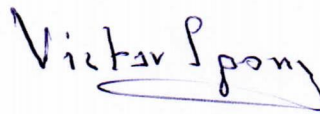
	Note	2022 £	2021 £
Fixed assets			
Tangible fixed assets	15	783	1,044
Investments	16	<u>658,019</u>	<u>598,432</u>
		658,802	599,476
Current assets			
Debtors	17	362	–
Cash at bank and in hand		<u>27,682</u>	<u>34,782</u>
		28,044	34,782
Creditors: amounts falling due within one year	18	<u>919</u>	<u>1,261</u>
Net current assets		27,125	33,521
Total assets less current liabilities		685,927	632,997
Net assets		685,927	632,997
Funds of the charity			
Restricted funds		<u>242,017</u>	<u>239,658</u>
Unrestricted funds		<u>443,910</u>	<u>393,338</u>
Total charity funds	20	685,927	632,996

These financial statements were approved by the board of trustees and authorised for issue on 6 September 2022, and are signed on behalf of the board by:

Mrs L Farquharson
Trustee



Mr V Spong
Trustee



The notes on pages 8 to 16 form part of these financial statements.

The Northumbria Deaf Mission

Statement of Cash Flows

Year ended 31 March 2022

	2022 £	2021 £
Cash flows from operating activities		
Net income	52,930	109,350
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	261	212
Net gains on investments	(47,587)	(101,745)
Dividends, interest and rents from investments	(23,733)	(16,599)
<i>Changes in:</i>		
Trade and other debtors	(362)	-
Trade and other creditors	(342)	132
Cash generated from operations	<u>(18,833)</u>	<u>(8,650)</u>
Net cash used in operating activities	<u>(18,833)</u>	<u>(8,650)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	23,733	16,599
Purchase of tangible assets	-	(700)
Purchases of other investments	(59,587)	(318,079)
Proceeds from sale of other investments	47,587	298,758
Net cash from/(used in) investing activities	<u>11,733</u>	<u>(3,422)</u>
Net decrease in cash and cash equivalents	(7,100)	(12,072)
Cash and cash equivalents at beginning of year	34,782	46,854
Cash and cash equivalents at end of year	<u>27,682</u>	<u>34,782</u>

The notes on pages 8 to 16 form part of these financial statements.

The Northumbria Deaf Mission

Notes to the Financial Statements

Year ended 31 March 2022

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Andrews Church, Newgate Street, Newcastle upon Tyne, NE1 5SS.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Judgements and key sources of estimation uncertainty

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the amounts reported. These estimates and judgements are continually reviewed and are based on experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2022 £
Donations			
Subs Donations & Gifts	628	-	628
Parish Donations	1,135	-	1,135
Craft Class	51	-	51
Coffee Morning	449	-	449
	<u>2,263</u>	<u>-</u>	<u>2,263</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Subs Donations & Gifts	2,111	470	2,581
Parish Donations	496	120	616
Craft Class	-	-	-
Coffee Morning	-	-	-
	<u>2,607</u>	<u>590</u>	<u>3,197</u>

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

5. Investment income

	Unrestricted Funds	Total Funds 2022	Unrestricted Funds	Total Funds 2021
	£	£	£	£
Income from UK investments	<u>23,733</u>	<u>23,733</u>	<u>16,599</u>	<u>16,599</u>

6. Other income

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
WA Handley Trust	-	5,000	5,000
Sir John Priestman Trust	3,000	-	3,000
CJRS Grants	5,617	-	5,617
	<u>8,617</u>	<u>5,000</u>	<u>13,617</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
WA Handley Trust	-	5,000	5,000
Sir John Priestman Trust	3,000	-	3,000
CJRS Grants	14,724	-	14,724
	<u>17,724</u>	<u>5,000</u>	<u>22,724</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds	Restricted Funds	Total Funds 2022
	£	£	£
Support costs	<u>31,628</u>	<u>2,641</u>	<u>34,269</u>

	Unrestricted Funds	Restricted Funds	Total Funds 2021
	£	£	£
Support costs	<u>23,590</u>	<u>11,325</u>	<u>34,915</u>

8. Expenditure on charitable activities by activity type

	Support costs	Total funds 2022	Total fund 2021
	£	£	£
Charitable Activity	<u>34,270</u>	<u>34,270</u>	<u>34,915</u>

The Northumbria Deaf Mission

Notes to the Financial Statements (continued)

Year ended 31 March 2022

9. Analysis of support costs

	Analysis of support costs £	Total 2022 £	Total 2021 £
Staff costs	<u>27,577</u>	<u>27,577</u>	<u>28,134</u>

10. Net gains on investments

	Unrestricted Funds £	Total Funds 2022 £	Unrestricted Funds £	Total Funds 2021 £
Gains/(losses) on other investment assets	<u>47,587</u>	<u>47,587</u>	<u>101,745</u>	<u>101,745</u>

11. Net income

Net income is stated after charging/(crediting):

	2022 £	2021 £
Depreciation of tangible fixed assets	<u>261</u>	<u>212</u>

12. Independent examination fees

	2022 £	2021 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>864</u>	<u>864</u>

13. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2022 £	2021 £
Wages and salaries	<u>27,577</u>	<u>28,134</u>
Employer contributions to pension plans	<u>482</u>	<u>507</u>
	<u>28,059</u>	<u>28,641</u>

The average head count of employees during the year was 2 (2021: 3).

No employee received employee benefits of more than £60,000 during the year (2021: Nil).

14. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2022

15. Tangible fixed assets

	Fixtures and fittings £	Equipment £	Total £
Cost			
At 1 April 2021 and 31 March 2022	<u>13,299</u>	<u>700</u>	<u>13,999</u>
Depreciation			
At 1 April 2021	12,882	73	12,955
Charge for the year	104	157	261
At 31 March 2022	<u>12,986</u>	<u>230</u>	<u>13,216</u>
Carrying amount			
At 31 March 2022	<u>313</u>	<u>470</u>	<u>783</u>
At 31 March 2021	<u>417</u>	<u>627</u>	<u>1,044</u>

16. Investments

	Listed investments £
Cost or valuation	
At 1 April 2021	598,432
Additions	59,587
At 31 March 2022	<u>658,019</u>
Impairment	
At 1 April 2021 and 31 March 2022	
Carrying amount	
At 31 March 2022	<u>658,019</u>
At 31 March 2021	<u>598,432</u>

All investments shown above are held at valuation.

17. Debtors

	2022 £	2021 £
Other debtors	<u>362</u>	<u>—</u>

18. Creditors: amounts falling due within one year

	2022 £	2021 £
Accruals and deferred income	864	864
Social security and other taxes	55	397
	<u>919</u>	<u>1,261</u>

The Northumbria Deaf Mission

Notes to the Financial Statements (continued)

Year ended 31 March 2022

19. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £482 (2021: £507).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 22
	£	£	£	£	£
General funds	<u>393,338</u>	<u>34,613</u>	<u>(31,628)</u>	<u>47,587</u>	<u>443,910</u>

	At 1 April 2020	Income	Expenditure	Gains and losses	At 31 March 21
	£	£	£	£	£
General funds	<u>278,253</u>	<u>36,930</u>	<u>(23,590)</u>	<u>101,745</u>	<u>393,338</u>

Restricted funds

	At 1 April 2021	Income	Expenditure	Gains and losses	At 31 March 22
	£	£	£	£	£
Restricted Fund	<u>239,658</u>	<u>5,000</u>	<u>(2,641)</u>	<u>-</u>	<u>242,017</u>

	At 1 April 2020	Income	Expenditure	Gains and losses	At 31 March 21
	£	£	£	£	£
Restricted Fund	<u>245,394</u>	<u>5,590</u>	<u>(11,326)</u>	<u>-</u>	<u>239,658</u>

21. Analysis of changes in net debt

	At 1 Apr 2021	Cash flows	At 31 Mar 2022
	£	£	£
Cash at bank and in hand	<u>34,782</u>	<u>(7,100)</u>	<u>27,682</u>

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2022

The following pages do not form part of the financial statements.

The Northumbria Deaf Mission

Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Income and endowments		
Donations and legacies		
Subs Donations & Gifts	628	2,581
Parish Donations	1,135	616
Craft Class	51	-
Coffee Morning	449	-
	<u>2,263</u>	<u>3,197</u>
Investment income		
Income from UK investments	23,733	16,599
	<u>23,733</u>	<u>16,599</u>
Other income		
WA Handley Trust	5,000	5,000
Sir John Priestman Trust	3,000	3,000
CJRS Grants	5,617	14,724
	<u>13,617</u>	<u>22,724</u>
	<u>13,617</u>	<u>22,724</u>
Total income	<u>39,613</u>	<u>42,520</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	27,577	28,134
Pension costs	482	507
Rent	100	250
Insurance	543	569
Portfolio management costs	-	2,472
Legal and professional fees	1,080	990
Telephone	305	483
Depreciation	261	212
Printing, stationery and advertising	211	435
Maintenance of office equipment	-	75
Interpreters fees/meetings	260	30
Travel costs	-	539
Training and development expenses	400	-
Coffee morning	543	-
Donation towards canopy	2,000	-
Miscellaneous expenses	508	219
	<u>34,270</u>	<u>34,915</u>
	<u>34,270</u>	<u>34,915</u>
Total expenditure	<u>34,270</u>	<u>34,915</u>

The Northumbria Deaf Mission

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2022

	2022	2021
	£	£
Net gains on investments		
Gains/(losses) on other investment assets	<u>(47,587)</u>	<u>(101,745)</u>
Net income	<u>52,930</u>	<u>109,350</u>

The Northumbria Deaf Mission

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2022

	2022 £	2021 £
Expenditure on charitable activities		
Support costs		
Staff salaries	27,577	28,134
Employer's pension costs	482	507
Rent-Hall Hire	100	250
Insurance	543	569
Portfolio Management Fees	-	2,472
Accountancy fees	1,080	990
Telephone	305	483
Depreciation	261	212
Printing, Stationery & Adverts	211	435
Maintenance of Office Equipment	-	75
Interpreters Fees/Meetings	260	30
Coach Hire for Services	-	539
Training & Development Expenses	400	-
Coffee Morning	543	-
Donation	2,000	-
Miscellaneous Expenses	508	219
	<u>34,270</u>	<u>34,915</u>
Expenditure on charitable activities	<u>34,270</u>	<u>34,915</u>

NORTHUMBRIA DEAF MISSION

England & Wales - Charity number 226986

Accounts

The Northumbria Deaf Mission
Financial Statements
31 March 2021

CS ACCOUNTING LIMITED

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Financial Statements

Year ended 31 March 2021

	Page
Trustees' annual report	1
Independent examiner's report to the trustees	4
Statement of financial activities	5
Statement of financial position	6
Statement of cash flows	7
Notes to the financial statements	8
The following pages do not form part of the financial statements	
Detailed statement of financial activities	18
Notes to the detailed statement of financial activities	20

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

The trustees present their report and the unaudited financial statements of the charity for the year ended 31 March 2021.

Reference and administrative details

Registered charity name The Northumbria Deaf Mission

Charity registration number 226986

Principal office St Andrews Church
Newgate Street
Newcastle upon Tyne
NE1 5SS

The trustees

Mr J Parker
Mrs L Farquharson
Mr V Spong
Rev' Canon I Flintoft

Independent examiner CS Accounting Limited
5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

Objectives and activities

The Northumbria Deaf Mission, now operating as Northumbria Deaf Church was established in 1876 to meet the spiritual needs of deaf people, in their own language, and provide pastoral care.

The Mission seeks to achieve its aim by providing social activities and spiritual support to deaf people to address such issues of isolation and deprivation.

Achievements and performance

In common with many other organisations, our face to face activities have been curtailed by the Covid 19 restrictions. The coffee mornings and craft groups at Newcastle and North Shields have been suspended as have the meetings at Newton Aycliffe. This is particularly disappointing as we had been steadily increasing the number of deaf people using our services. Instead we invested in on-line services to keep in touch with members. There has been a big increase in the use of our Facebook page, we created video worship services via You Tube and started coffee mornings via Zoom. We have continued to publish our Newsletter both online and in hard copy. For much of this we have to thank our new Administrative Assistant Vikki Bell whose computer skills have been invaluable during this challenging time.

The Northumbria Deaf Mission

Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Staff and Volunteers

The Mission employs a part time Development & Outreach Officer, fluent in BSL. There is also a part time lay worker based at Newcastle who runs the social programme and reaches out into the deaf community. Both these paid posts were on furlough for much of the year.

Vikki Bell was employed as Administrative Assistant bringing much needed skills in IT to help us set up our on-line services.

Our Newcastle Chaplain Rev'd Glyn Evans continues to sign services online. Rev Kate Jamie briefly served as our Durham Chaplain before moving on to a new post outside the diocese. We thank her for her contribution to the Mission. A new chaplain has been appointed, Rev'd Jen Croft, who has recently arrived into the diocese and brings a long experience of working with deaf people and is fluent in Sign Language

Trustees

Christopher Luke retired at the AGM held in October. We are grateful for his insight and advice over the last 5 years. The current trustees are:

Mrs Lynne Farquharson
Rev'd Canon Ian Flintoff
Mr James Parker
Mr Victor Spong
We have one vacancy from Durham diocese

Financial

The finances of the mission have been bolstered by the JRS payments for our furloughed staff. We have invested in an Administrative assistant and IT equipment to allow us to deliver services remotely to our members.

The core activities of the mission are met by income from the Mission's long term investments. We enjoy regular grants from the WA Handley and the Sir John Priestman Trusts which are crucial to our continuing operations.

This year we have again enjoyed a welcome reduction in rent from our landlords St Andrew's Church. The Mission is very grateful to the churches, charitable trusts and individuals who have contributed funds to allow it to continue its important work to the deaf community. We have had continued support from St Gabriel's, Heaton, and All Saints' Church, Gosforth. This year we were pleased to welcome support from the Northumberland Freemasons.

We have completed the transfer of our investments from a wealth manager to direct investment in charity - oriented funds. This will deliver a reduction in the cost of fees in future years.

The Northumbria Deaf Mission

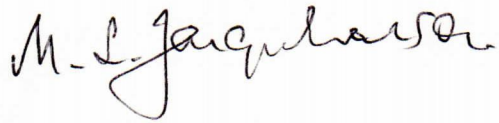
Trustees' Annual Report *(continued)*

Year ended 31 March 2021

Public Benefit

The services of the Mission are available to deaf people of any faith or none, resident within the geographical areas of the Dioceses of Durham and Newcastle.

The trustees' annual report was approved on 20 July 2021 and signed on behalf of the board of trustees by:



Mrs L Farquharson
Trustee

The Northumbria Deaf Mission

Independent Examiner's Report to the Trustees of The Northumbria Deaf Mission

Year ended 31 March 2021

I report to the trustees on my examination of the financial statements of The Northumbria Deaf Mission ('the charity') for the year ended 31 March 2021.

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 ('the Act').

I report in respect of my examination of the charity's financial statements 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 the charity as required by section 130 of the Act; or
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 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.

C Smith
Independent Examiner

5 McMillan Close
Saltwell Business Park
Low Fell
Tyne & Wear
NE9 5BF

The Northumbria Deaf Mission

Statement of Financial Activities

Year ended 31 March 2021

		2021		2020	
	Note	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Income and endowments					
Donations and legacies	4	5,607	590	6,197	10,073
Investment income	5	16,599	–	16,599	17,316
Other income	6	14,724	5,000	19,724	5,500
Total income		<u>36,930</u>	<u>5,590</u>	<u>42,520</u>	<u>32,889</u>
Expenditure					
Expenditure on charitable activities	7,8	23,590	11,325	34,915	33,588
Total expenditure		<u>23,590</u>	<u>11,325</u>	<u>34,915</u>	<u>33,588</u>
Excess of Income over Expenditure		13,340	(5,735)	7,605	(699)
Net gains/(losses) on investments	9	101,745	–	101,745	(28,367)
Net income/(expenditure) and net movement in funds		<u>115,085</u>	<u>(5,735)</u>	<u>109,350</u>	<u>(29,066)</u>
Reconciliation of funds					
Total funds brought forward		278,253	245,394	523,647	552,713
Total funds carried forward		<u>393,338</u>	<u>239,659</u>	<u>632,997</u>	<u>523,647</u>

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 8 to 16 form part of these financial statements.

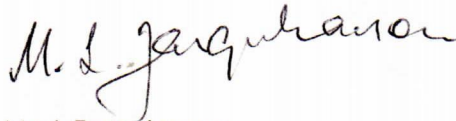
The Northumbria Deaf Mission

Statement of Financial Position

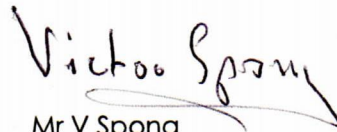
31 March 2021

	Note	2021 £	2020 £
Fixed assets			
Tangible fixed assets	14	1,044	556
Investments	15	<u>598,432</u>	<u>477,366</u>
		599,476	477,922
Current assets			
Cash at bank and in hand		34,782	46,854
Creditors: amounts falling due within one year	16	<u>1,261</u>	<u>1,129</u>
Net current assets		33,521	45,725
Total assets less current liabilities		632,997	523,647
Net assets		632,997	523,647
Funds of the charity			
Restricted funds		239,659	245,394
Unrestricted funds		<u>393,338</u>	<u>278,253</u>
Total charity funds	18	632,997	523,647

These financial statements were approved by the board of trustees and authorised for issue on 20 July 2021, and are signed on behalf of the board by:



Mrs L Farquharson
Trustee



Mr V Spong
Trustee

The notes on pages 8 to 16 form part of these financial statements.

The Northumbria Deaf Mission

Statement of Cash Flows

Year ended 31 March 2021

	2021 £	2020 £
Cash flows from operating activities		
Net income/(expenditure)	109,350	(29,066)
<i>Adjustments for:</i>		
Depreciation of tangible fixed assets	212	185
Net gains/(losses) on investments	(101,745)	28,367
Dividends, interest and rents from investments	(16,599)	(17,316)
<i>Changes in:</i>		
Trade and other creditors	132	27
Cash generated from operations	<u>(8,650)</u>	<u>(17,803)</u>
Net cash used in operating activities	<u>(8,650)</u>	<u>(17,803)</u>
Cash flows from investing activities		
Dividends, interest and rents from investments	16,599	17,316
Purchase of tangible assets	(700)	-
Purchases of other investments	(318,079)	(113,775)
Proceeds from sale of other investments	298,758	128,191
Net cash (used in)/from investing activities	<u>(3,422)</u>	<u>31,732</u>
Net (decrease)/increase in cash and cash equivalents	(12,072)	13,929
Cash and cash equivalents at beginning of year	46,854	32,925
Cash and cash equivalents at end of year	<u>34,782</u>	<u>46,854</u>

The notes on pages 8 to 16 form part of these financial statements.

The Northumbria Deaf Mission

Notes to the Financial Statements

Year ended 31 March 2021

1. General information

The charity is a public benefit entity and a registered charity in England and Wales and is unincorporated. The address of the principal office is St Andrews Church, Newgate Street, Newcastle upon Tyne, NE1 5SS.

2. Statement of compliance

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

3. Accounting policies

Basis of preparation

The financial statements have been prepared on the historical cost basis, as modified by the revaluation of certain financial assets and liabilities and investment properties measured at fair value through income or expenditure.

The financial statements are prepared in sterling, which is the functional currency of the entity.

Going concern

There are no material uncertainties about the charity's ability to continue.

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees to further any of the charity's purposes.

Designated funds are unrestricted funds earmarked by the trustees for particular future project or commitment.

Restricted funds are subjected to restrictions on their expenditure declared by the donor or through the terms of an appeal, and fall into one of two sub-classes: restricted income funds or endowment funds.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Incoming resources

All incoming resources are included in the statement of financial activities when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured. The following specific policies are applied to particular categories of income:

- income from donations or grants is recognised when there is evidence of entitlement to the gift, receipt is probable and its amount can be measured reliably.
- legacy income is recognised when receipt is probable and entitlement is established.
- income from donated goods is measured at the fair value of the goods unless this is impractical to measure reliably, in which case the value is derived from the cost to the donor or the estimated resale value. Donated facilities and services are recognised in the accounts when received if the value can be reliably measured. No amounts are included for the contribution of general volunteers.
- income from contracts for the supply of services is recognised with the delivery of the contracted service. This is classified as unrestricted funds unless there is a contractual requirement for it to be spent on a particular purpose and returned if unspent, in which case it may be regarded as restricted.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred. Expenditure includes any VAT which cannot be fully recovered, and is classified under headings of the statement of financial activities to which it relates:

- expenditure on raising funds includes the costs of all fundraising activities, events, non-charitable trading activities, and the sale of donated goods.
- expenditure on charitable activities includes all costs incurred by a charity in undertaking activities that further its charitable aims for the benefit of its beneficiaries, including those support costs and costs relating to the governance of the charity apportioned to charitable activities.
- other expenditure includes all expenditure that is neither related to raising funds for the charity nor part of its expenditure on charitable activities.

All costs are allocated to expenditure categories reflecting the use of the resource. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs are apportioned between the activities they contribute to on a reasonable, justifiable and consistent basis.

Tangible assets

All fixed assets are initially recorded at cost.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Depreciation

Depreciation is calculated so as to write off the cost or valuation of an asset, less its residual value, over the useful economic life of that asset as follows:

Fixtures & Fittings	- 25% reducing balance
Equipment	- 25% reducing balance

Investments

Unlisted equity investments are initially recorded at cost, and subsequently measured at fair value. If fair value cannot be reliably measured, assets are measured at cost less impairment.

Listed investments are measured at fair value with changes in fair value being recognised in income or expenditure.

Investments in associates

Investments in associates accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in associates accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the associate arising before or after the date of acquisition.

Investments in joint ventures

Investments in jointly controlled entities accounted for in accordance with the cost model are recorded at cost less any accumulated impairment losses.

Investments in jointly controlled entities accounted for in accordance with the fair value model are initially recorded at the transaction price. At each reporting date, the investments are measured at fair value, with changes in fair value taken through income or expenditure. Where it is impracticable to measure fair value reliably without undue cost or effort, the cost model will be adopted.

Dividends and other distributions received from the investment are recognised as income without regard to whether the distributions are from accumulated profits of the joint venture arising before or after the date of acquisition.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Impairment of fixed assets

A review for indicators of impairment is carried out at each reporting date, with the recoverable amount being estimated where such indicators exist. Where the carrying value exceeds the recoverable amount, the asset is impaired accordingly. Prior impairments are also reviewed for possible reversal at each reporting date.

For the purposes of impairment testing, when it is not possible to estimate the recoverable amount of an individual asset, an estimate is made of the recoverable amount of the cash-generating unit to which the asset belongs. The cash-generating unit is the smallest identifiable group of assets that includes the asset and generates cash inflows that largely independent of the cash inflows from other assets or groups of assets.

For impairment testing of goodwill, the goodwill acquired in a business combination is, from the acquisition date, allocated to each of the cash-generating units that are expected to benefit from the synergies of the combination, irrespective of whether other assets or liabilities of the charity are assigned to those units.

Financial instruments

A financial asset or a financial liability is recognised only when the charity becomes a party to the contractual provisions of the instrument.

Basic financial instruments are initially recognised at the amount receivable or payable including any related transaction costs.

Current assets and current liabilities are subsequently measured at the cash or other consideration expected to be paid or received and not discounted.

Debt instruments are subsequently measured at amortised cost.

Where investments in shares are publicly traded or their fair value can otherwise be measured reliably, the investment is subsequently measured at fair value with changes in fair value recognised in income and expenditure. All other such investments are subsequently measured at cost less impairment.

Other financial instruments, including derivatives, are initially recognised at fair value, unless payment for an asset is deferred beyond normal business terms or financed at a rate of interest that is not a market rate, in which case the asset is measured at the present value of the future payments discounted at a market rate of interest for a similar debt instrument.

Other financial instruments are subsequently measured at fair value, with any changes recognised in the statement of financial activities, with the exception of hedging instruments in a designated hedging relationship.

Financial assets that are measured at cost or amortised cost are reviewed for objective evidence of impairment at the end of each reporting date. If there is objective evidence of impairment, an impairment loss is recognised under the appropriate heading in the statement of financial activities in which the initial gain was recognised.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

3. Accounting policies *(continued)*

Financial instruments *(continued)*

For all equity instruments regardless of significance, and other financial assets that are individually significant, these are assessed individually for impairment. Other financial assets are either assessed individually or grouped on the basis of similar credit risk characteristics.

Any reversals of impairment are recognised immediately, to the extent that the reversal does not result in a carrying amount of the financial asset that exceeds what the carrying amount would have been had the impairment not previously been recognised.

Defined contribution plans

Contributions to defined contribution plans are recognised as an expense in the period in which the related service is provided. Prepaid contributions are recognised as an asset to the extent that the prepayment will lead to a reduction in future payments or a cash refund.

When contributions are not expected to be settled wholly within 12 months of the end of the reporting date in which the employees render the related service, the liability is measured on a discounted present value basis. The unwinding of the discount is recognised as an expense in the period in which it arises.

4. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Donations			
Subs Donations & Gifts	5,111	470	5,581
Parish Donations	496	120	616
Craft Class	-	-	-
Coffee Morning	-	-	-
	<u>5,607</u>	<u>590</u>	<u>6,197</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Donations			
Subs Donations & Gifts	6,730	30	6,760
Parish Donations	1,443	-	1,443
Craft Class	126	-	126
Coffee Morning	1,744	-	1,744
	<u>10,043</u>	<u>30</u>	<u>10,073</u>

The Northumbria Deaf Mission

Notes to the Financial Statements (continued)

Year ended 31 March 2021

5. Investment income

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Income from UK investments	<u>16,599</u>	<u>16,599</u>	<u>17,316</u>	<u>17,316</u>

6. Other income

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Other income	-	5,000	5,000
CJRS Grants	<u>14,724</u>	<u>-</u>	<u>14,724</u>
	<u>14,724</u>	<u>5,000</u>	<u>19,724</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Other income	-	5,500	5,500
CJRS Grants	<u>-</u>	<u>-</u>	<u>-</u>
	<u>-</u>	<u>5,500</u>	<u>5,500</u>

7. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2021 £
Support costs	<u>23,590</u>	<u>11,326</u>	<u>34,915</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2020 £
Support costs	<u>25,434</u>	<u>8,154</u>	<u>33,588</u>

8. Expenditure on charitable activities by activity type

	Support costs £	Total funds 2021 £	Total fund 2020 £
Charitable Activity	<u>34,915</u>	<u>34,915</u>	<u>33,588</u>

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

9. Net gains/(losses) on investments

	Unrestricted Funds £	Total Funds 2021 £	Unrestricted Funds £	Total Funds 2020 £
Gains/(losses) on other investment assets	<u>101,745</u>	<u>101,745</u>	<u>(28,367)</u>	<u>(28,367)</u>

10. Net income/(expenditure)

Net income/(expenditure) is stated after charging/(crediting):

	2021 £	2020 £
Depreciation of tangible fixed assets	<u>212</u>	<u>185</u>

11. Independent examination fees

	2021 £	2020 £
Fees payable to the independent examiner for: Independent examination of the financial statements	<u>864</u>	<u>864</u>

12. Staff costs

The total staff costs and employee benefits for the reporting period are analysed as follows:

	2021 £	2020 £
Wages and salaries	28,134	23,519
Employer contributions to pension plans	507	497
	<u>28,641</u>	<u>24,016</u>

The average head count of employees during the year was 3 (2020: 2).

No employee received employee benefits of more than £60,000 during the year (2020: Nil).

13. Trustee remuneration and expenses

No remuneration or other benefits from employment with the charity or a related entity were received by the trustees.

The Northumbria Deaf Mission

Notes to the Financial Statements *(continued)*

Year ended 31 March 2021

14. Tangible fixed assets

	Fixtures and fittings £	Computer Equipment £	Total £
Cost			
At 1 April 2020	13,299	–	13,299
Additions	–	700	700
At 31 March 2021	<u>13,299</u>	<u>700</u>	<u>13,999</u>
Depreciation			
At 1 April 2020	12,743	–	12,743
Charge for the year	139	73	212
At 31 March 2021	<u>12,882</u>	<u>73</u>	<u>12,955</u>
Carrying amount			
At 31 March 2021	<u>417</u>	<u>627</u>	<u>1,044</u>
At 31 March 2020	<u>556</u>	<u>–</u>	<u>556</u>

15. Investments

	Listed investments £
Cost or valuation	
At 1 April 2020	477,366
Additions	318,079
Disposals	(197,013)
At 31 March 2021	<u>598,432</u>
Impairment	
At 1 April 2020 and 31 March 2021	
Carrying amount	
At 31 March 2021	<u>598,432</u>
At 31 March 2020	<u>477,366</u>

All investments shown above are held at valuation.

16. Creditors: amounts falling due within one year

	2021 £	2020 £
Accruals and deferred income	864	864
Social security and other taxes	397	265
	<u>1,261</u>	<u>1,129</u>

The Northumbria Deaf Mission

Notes to the Financial Statements (continued)

Year ended 31 March 2021

17. Pensions and other post retirement benefits

Defined contribution plans

The amount recognised in income or expenditure as an expense in relation to defined contribution plans was £507 (2020: £497).

18. Analysis of charitable funds

Unrestricted funds

	At 1 April 20	Income	Expenditure	Gains and losses	At 31 March 21
	£	£	£	£	£
General funds	<u>278,253</u>	<u>36,930</u>	<u>(23,590)</u>	<u>101,745</u>	<u>393,338</u>

	At 1 April 19	Income	Expenditure	Gains and losses	At 31 March 20
	£	£	£	£	£
General funds	<u>304,695</u>	<u>27,359</u>	<u>(25,434)</u>	<u>(28,367)</u>	<u>278,253</u>

Restricted funds

	At 1 April 20	Income	Expenditure	Gains and losses	At 31 March 21
	£	£	£	£	£
Restricted Fund	<u>245,394</u>	<u>5,590</u>	<u>(11,326)</u>	<u>-</u>	<u>239,658</u>

	At 1 April 19	Income	Expenditure	Gains and losses	At 31 March 20
	£	£	£	£	£
Restricted Fund	<u>248,018</u>	<u>5,530</u>	<u>(8,154)</u>	<u>-</u>	<u>245,394</u>

19. Analysis of changes in net debt

	At 1 Apr 2020	Cash flows	At 31 Mar 2021
	£	£	£
Cash at bank and in hand	<u>46,854</u>	<u>(12,072)</u>	<u>34,782</u>

The Northumbria Deaf Mission

Management Information

Year ended 31 March 2021

The following pages do not form part of the financial statements.

The Northumbria Deaf Mission

Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Income and endowments		
Donations and legacies		
Subs Donations & Gifts	5,581	6,760
Parish Donations	616	1,443
Craft Class	-	126
Coffee Morning	-	1,744
	<u>6,197</u>	<u>10,073</u>
Investment income		
Income from UK investments	16,599	17,316
	<u>16,599</u>	<u>17,316</u>
Other income		
Other income	5,000	5,500
CJRS Grants	14,724	-
	<u>19,724</u>	<u>5,500</u>
	<u>19,724</u>	<u>5,500</u>
Total income	<u>42,520</u>	<u>32,889</u>
Expenditure		
Expenditure on charitable activities		
Wages and salaries	28,134	23,519
Pension costs	507	497
Rent	250	380
Insurance	569	566
Portfolio management costs	2,472	2,572
Legal and professional fees	990	1,008
Telephone	483	482
Depreciation	212	185
Printing, stationery and advertising	435	545
Maintenance of office equipment	75	-
Lay pastoral expenses	-	171
Interpreters fees/meetings	30	1,048
Travel costs	539	727
Coffee morning	-	1,763
Miscellaneous expenses	219	125
	<u>34,915</u>	<u>33,588</u>
	<u>34,915</u>	<u>33,588</u>
Total expenditure	<u>34,915</u>	<u>33,588</u>

The Northumbria Deaf Mission

Detailed Statement of Financial Activities *(continued)*

Year ended 31 March 2021

	2021 £	2020 £
Net gains/(losses) on investments		
Gains/(losses) on other investment assets	<u>(101,745)</u>	<u>28,367</u>
Net income/(expenditure)	<u>109,350</u>	<u>(29,066)</u>

The Northumbria Deaf Mission

Notes to the Detailed Statement of Financial Activities

Year ended 31 March 2021

	2021 £	2020 £
Expenditure on charitable activities		
Activity type 1		
Support costs		
Staff salaries	28,134	23,519
Employer's pension costs	507	497
Rent-Hall Hire	250	380
Insurance	569	566
Portfolio Management Fees	2,472	2,572
Accountancy fees	990	1,008
Telephone	483	482
Depreciation	212	185
Printing, Stationery & Adverts	435	545
Maintenance of Office Equipment	75	-
Lay Pastoral Expense	-	171
Interpreters Fees/Meetings	30	1,048
Coach Hire for Services	539	727
Coffee Morning	-	1,763
Miscellaneous Expenses	219	125
	<u>34,915</u>	<u>33,588</u>
Expenditure on charitable activities	<u>34,915</u>	<u>33,588</u>