

Charity registration number: 1175054

Centre for Deaf and Hard of Hearing People

Annual Report and Financial Statements

for the Year Ended 31 March 2021

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

Centre for Deaf and Hard of Hearing People

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Centre for Deaf and Hard of Hearing People

Reference and Administrative Details

Trustees

D Jackson

F Stewart

C Wickham

A Grant

G Behenna

Principal Office

The Vassall Centre

Gill Avenue

Fishponds

Bristol

BS16 2QQ

Charity Registration Number

1175054

Independent Examiner

G W Jones & Co ICJ Limited

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

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Centre for Deaf and Hard of Hearing People

Trustees' Report

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

Objectives and activities

Objects and aims

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

Objectives, strategies and activities

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

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

We do this by:-

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

Public benefit

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

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

Achievements and performance

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

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

Centre for Deaf and Hard of Hearing People

Trustees' Report

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

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

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

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

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

Centre for Deaf and Hard of Hearing People

Trustees' Report

Financial review

Policy on reserves

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

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

Structure, governance and management

Nature of governing document

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

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

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

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

Financial instruments

Objectives and policies

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

Centre for Deaf and Hard of Hearing People

Trustees' Report

Statement of Trustees' Responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the applicable Charities (Accounts and Reports) Regulations, and the provisions of the constitution. The trustees are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The annual report was approved by the trustees of the charity on 6 January 2022 and signed on its behalf by:

.....
C Wickham
Trustee

.....
A Grant
Trustee

Centre for Deaf and Hard of Hearing People

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

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

Respective responsibilities of trustees and examiner

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

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

Independent examiner's statement

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

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

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

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

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

6 January 2022

Centre for Deaf and Hard of Hearing People

Statement of Financial Activities for the Year Ended 31 March 2021

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

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

The funds breakdown for 2020 is shown in note 17.

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

Centre for Deaf and Hard of Hearing People

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

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

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

.....
C Wickham
Trustee

.....
A Grant
Trustee

Centre for Deaf and Hard of Hearing People

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

1 Accounting policies

Statement of compliance

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2015) - (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Charities Act 2011.

Basis of preparation

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

Exemption from preparing a cash flow statement

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

Going concern

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

Income and endowments

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

Grants receivable

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

Investment income

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

Expenditure

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

Centre for Deaf and Hard of Hearing People

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

Charitable activities

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

Support costs

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

Governance costs

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

Government grants

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

Taxation

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

Tangible fixed assets

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

Depreciation and amortisation

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

Fixed asset investments

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

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

Centre for Deaf and Hard of Hearing People

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

Stock

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

Trade debtors

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

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

Cash and cash equivalents

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

Trade creditors

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

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

Borrowings

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

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

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

Fund structure

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

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

Centre for Deaf and Hard of Hearing People

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

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

2 Income from donations and legacies

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

3 Income from charitable activities

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

4 Investment income

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

5 Expenditure on charitable activities

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

Centre for Deaf and Hard of Hearing People

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

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

Centre for Deaf and Hard of Hearing People

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

6 Analysis of governance and support costs

Charitable activities expenditure

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

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

Governance costs

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

7 Trustees remuneration and expenses

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

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

Centre for Deaf and Hard of Hearing People

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

8 Staff costs

The aggregate payroll costs were as follows:

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

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

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

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

9 Independent examiner's remuneration

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

Centre for Deaf and Hard of Hearing People

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

10 Taxation

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

11 Tangible fixed assets

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

12 Fixed asset investments

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

Centre for Deaf and Hard of Hearing People

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

Other investments

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

13 Stock

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

14 Debtors

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

15 Cash and cash equivalents

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

16 Creditors: amounts falling due within one year

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

Centre for Deaf and Hard of Hearing People

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

17 Funds

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

Centre for Deaf and Hard of Hearing People

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

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