

Charity registration number: 1175054

# Centre for Deaf and Hard of Hearing People

Annual Report and Financial Statements

for the Year Ended 31 March 2022

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

# Centre for Deaf and Hard of Hearing People

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# Centre for Deaf and Hard of Hearing People

## Reference and Administrative Details

### Trustees

F Stewart

C Wickham

A Grant, Acting Treasurer

G Behenna

D Jackson – Resigned 26/01/22

### Principal Office

The Vassall Centre

Gill Avenue

Fishponds

Bristol

BS16 2QQ

### Charity Registration Number

1175054

### Bankers

HSBC

### Independent Examiner

G W Jones & Co

Office 1 The Coach House

24-26 Station Road

Shirehampton

Bristol

BS11 9T

# 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 2022.

### **Objectives and activities**

#### ***Objects and aims***

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

#### ***Objectives, strategies and activities***

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

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

We do this by:-

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

#### ***Public benefit***

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

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

## Centre for Deaf and Hard of Hearing People

### Trustees' Report

#### Achievements and performance

The year from April 2021 to March 2022 was very eventful. CfD has a new CEO and a major new community development project. The trustees are confident that CfD is making real progress in engaging with Deaf and hard of hearing people.

In July 2021 the CEO, David Melling, left CfD to move on to an exciting new post in Bath. David had steered CfD through challenging times, including setting up the new charity. The trustees realised that finding a new CEO would take several months. While we were recruiting, CfD continued to operate effectively:

- Piers Kittel did a good job representing CfD at a great number of meetings so that we continued to have a Deaf presence.
- Daisy Williams, who had been David's support worker, worked 3 days a week as the CfD administrator.
- Claire Wickham, one of the trustees, worked 2 days a week as manager.

The trustees made sure that the recruitment process for a new CEO was accessible to all deaf people. We had some strong applicants. The interview process was in two stages involving local Deaf and hard of hearing people, the trustees, and external deaf professionals. Our new CEO is Justin Smith, who started in Feb 2022. Justin has made an excellent start and the trustees are very excited about our plans for development and increasing engagement with deaf people so that CfD is truly representative for all Deaf and hard of hearing People.

January 2022 David Jackson resigned as a trustee, so the Board was a member short for the rest of the year, which affected some of our work, especially policy revisions.

CfD needs to work as efficiently as possible, so we have made some key administrative improvements. We are now using Xero to manage our financial transactions and have moved from keeping files on Sync to SharePoint so that staff and trustees have easier access in the office and remotely.

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.

The Equipment Service returned to working in the way we had before Covid. But Covid gave us the opportunity to improve our working practices. For example, the "hello" calls that we made during Covid revealed that a substantial number of clients do not contact us when they are having problems with equipment. The Equipment Service now schedules regular phone calls to clients to find out if they need further support.

Despite the challenges of Covid regulations, the Equipment Service met all the targets set by Bristol City Council.

The Equipment Service has also:-

- Bought portable card readers for more efficient and convenient payments.
- Clarified the eligibility for free loan of equipment.

## Centre for Deaf and Hard of Hearing People

### Trustees' Report

- Set up a quarterly newsletter so that we keep in touch with our clients.
- Held an away day to plan for the future.

#### 2. Projects.

CfD completed an employment 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. This project was funded by the National Lottery. We ran a series of workshops on employment topics. 48 Deaf people attended these workshops. We also worked with some of the Deaf participants to design Deaf Equality training that we delivered to a total of 74 staff from the employers.

We also ended "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. Hard of hearing people attended workshops to improve understanding of hearing loss. Numbers were low but the feedback was very positive. We hope to repeat these workshops in the future.

The third project that was ended was 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. This project has ended by CfD made an application to join the new Disability Equality Commission being set up by BCC. We were successful and our CEO attends regularly.

#### 3. Coffee Mornings for Deaf and Hard of Hearing people.

These continued to be well attended. From August 2021, Piers Kittel hosted the Coffee Mornings and numbers increased, with up to 24 people attending. As people regained their confidence, we have gradually held more face-to-face meetings. But we continue to hold Zoom meetings to allow people from further away to attend.

#### 4. Bristol Deaf Health Partnership Board.

A group works to make sure NHS and other services provide accessible services for Deaf and hard of hearing people. CfD continues to take a lead in pushing for better access.

5. In August 2021, staff and trustees were thrilled to find out that our application for a Bristol Impact Fund grant was successful. In October 2021 we started a 4-year community development project. The Project Officer, Mark Gill, started in April 2022. Mark will develop greater engagement with deaf people and support groups led by deaf people. CfD is funding a small grants scheme for groups organised by local deaf or hard of hearing people.

#### 6. The on-line shop continues in partnership with Sarabec.

7. CfD continues to support campaigns that are of direct benefit to the wider Deaf community such as "Where is the interpreter?" and the "BSL bill".

# Centre for Deaf and Hard of Hearing People

## Trustees' Report

### **Financial review and reserves policy**

CfD's finances are healthy. During the year 2021-22, all services and projects ran to budget.

The Charity's free reserves are represented by the unrestricted funds. At the year end the charity's free reserves were £216,017. 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 £89,594. As we do not yet have an income-generation plan, the trustees believe that we should consider having sufficient reserves to be able to maintain core activities for a minimum of 18 months.

### **Structure, governance and management**

#### ***Nature of governing document***

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

All assets and liabilities held by the Charity Centre for Deaf People - Bristol, ( Registered Charity Number 212783) were transferred to the Charity with an effective date of 4th December 2017 as agreed upon in the Charity's EGM.

The board of Trustees 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.

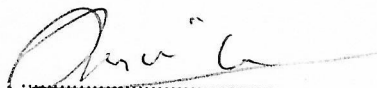
The law applicable to charities requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing these financial 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 20/11/22 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 2022 which are set out on pages 8 to 20.

#### 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').

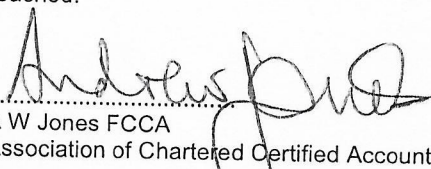
I report in respect of my examination of the Centre for Deaf and Hard of Hearing People's accounts carried out under section 145 of the 2011 Act and in carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the Act.

#### 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  
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Shirehampton  
Bristol  
BS11 9TX

Date: 20/11/22

## Centre for Deaf and Hard of Hearing People

### Statement of Financial Activities for the Year Ended 31 March 2022

	Note	Unrestricted funds £	Restricted funds £	Total 2022 £
<b>Income and Endowments from:</b>				
Donations and legacies		840	138,898	139,738
Charitable activities		317	1,898	2,215
Investment income	4	77	-	77
<b>Total income</b>		<u>1,234</u>	<u>140,796</u>	<u>142,030</u>
<b>Expenditure on:</b>				
Charitable activities		(60,796)	(91,629)	(152,425)
<b>Total expenditure</b>		<u>(60,796)</u>	<u>(91,629)</u>	<u>(152,425)</u>
Net (expenditure)/income		<u>(59,562)</u>	49,167	(10,395)
Net movement in funds		(59,562)	49,167	(10,395)
<b>Reconciliation of funds</b>				
Total funds brought forward		<u>275,579</u>	<u>40,427</u>	<u>316,006</u>
Total funds carried forward	17	<u>216,017</u>	<u>89,594</u>	<u>305,611</u>
	Note	Unrestricted funds £	Restricted funds £	Total 2021 £
<b>Income and Endowments from:</b>				
Donations and legacies		3,562	107,249	110,811
Charitable activities		-	661	661
Investment income	4	49	-	49
<b>Total income</b>		<u>3,611</u>	<u>107,910</u>	<u>111,521</u>
<b>Expenditure on:</b>				
Charitable activities		(52,698)	(82,626)	(135,324)
<b>Total expenditure</b>		<u>(52,698)</u>	<u>(82,626)</u>	<u>(135,324)</u>
Net (expenditure)/income		<u>(49,087)</u>	25,284	(23,803)
Net movement in funds		(49,087)	25,284	(23,803)
<b>Reconciliation of funds</b>				
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>

All of the charity's activities derive from continuing operations during the above two periods.  
The funds breakdown for 2021 is shown in note 17.

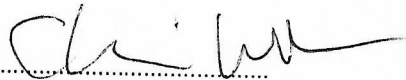
The notes on pages 10 to 20 form an integral part of these financial statements.

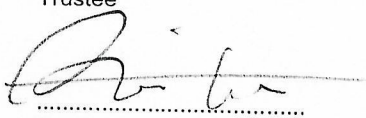
Centre for Deaf and Hard of Hearing People

(Registration number: 1175054)  
Balance Sheet as at 31 March 2022

	Note	2022 £	2021 £
<b>Fixed assets</b>			
Tangible assets	11	3,273	4,797
Investments	12	5,410	5,080
		<u>8,683</u>	<u>9,877</u>
<b>Current assets</b>			
Stocks	13	12,118	13,000
Debtors	14	8,114	10,235
Cash at bank and in hand	15	287,840	296,231
		<u>308,072</u>	<u>319,466</u>
<b>Creditors: Amounts falling due within one year</b>	16	<u>(11,144)</u>	<u>(13,337)</u>
<b>Net current assets</b>		<u>296,928</u>	<u>306,129</u>
<b>Net assets</b>		<u>305,611</u>	<u>316,006</u>
<b>Funds of the charity:</b>			
<b>Restricted income funds</b>			
Restricted funds	17	89,594	40,427
<b>Unrestricted income funds</b>			
Unrestricted funds		<u>216,017</u>	<u>275,579</u>
<b>Total funds</b>	17	<u>305,611</u>	<u>316,006</u>

The financial statements on pages 8 to 20 were approved by the trustees, and authorised for issue on 20/04/22 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 2022

#### 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 2022

#### **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 trustees' meetings and reimbursed expenses.

#### **Government grants**

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

#### **Taxation**

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

#### **Tangible fixed assets**

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

#### **Depreciation and amortisation**

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

#### **Fixed asset investments**

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

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

## Centre for Deaf and Hard of Hearing People

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Stock

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

#### Trade debtors

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

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

#### Cash and cash equivalents

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

#### Trade creditors

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

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

#### Borrowings

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

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

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

#### Fund structure

Unrestricted income funds are general funds that are available for use at the trustees'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 2022

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	-	135,210	135,210
Grants from other charities	-	3,688	3,688
Regular giving and capital donations	840	-	840
<b>Total for 2022</b>	840	138,898	139,738
<b>Total for 2021</b>	3,562	107,249	110,811

#### 3 Income from charitable activities

	Unrestricted funds General £	Restricted funds £	Total 2022 £	Total 2021 £
Equipment sales	317	1,898	2,215	661

#### 4 Investment income

	Unrestricted funds General £	Total funds £
Other investment income	77	77
<b>Total for 2022</b>	77	77
<b>Total for 2021</b>	49	49

#### 5 Expenditure on charitable activities

	Note	Unrestricted funds General £	Restricted funds £	Total 2022 £
Staff costs		31,571	47,290	78,861
Allocated support costs		28,271	42,113	70,384
Governance costs		954	2,226	3,180
		60,796	91,629	152,425

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

	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
		<u>52,698</u>	<u>82,626</u>	<u>135,324</u>



## Centre for Deaf and Hard of Hearing People

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### 6 Analysis of governance and support costs

##### Charitable activities expenditure

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2022 £
Assistive technology for clients		-	17,177	17,177
Office expenses		28,601	24,985	53,586
Gain/loss on investment value		(330)	(49)	(379)
		<u>28,271</u>	<u>42,113</u>	<u>70,384</u>

	Basis of allocation	Unrestricted funds	Restricted funds	Total
		General £	£	2021 £
Assistive technology for clients		-	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>

##### Governance costs

	Unrestricted funds General £	Restricted funds £	Total funds £
Independent examiner fees			
Examination of the financial statements	558	1,302	1,860
Allocated support costs	<u>396</u>	<u>924</u>	<u>1,320</u>
Total for 2022	<u>954</u>	<u>2,226</u>	<u>3,180</u>
Total for 2021	<u>1,174</u>	<u>1,260</u>	<u>2,434</u>

#### 7

During the year the charity made the following transactions with trustees:

##### C Wickham

During the year, C Wickham received consultancy fees of £8,626 (2021 £Nil) in respect of her role as the charity's interim CEO together with expenses reimbursed of £203.

## Centre for Deaf and Hard of Hearing People

### Notes to the Financial Statements for the Year Ended 31 March 2022

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

#### 8 Staff costs

The aggregate payroll costs were as follows:

	2022 £	2021 £
<b>Staff costs during the year were:</b>		
Wages and salaries	78,861	84,386

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:

	2022 No	2021 No
Employee	3	3

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

#### 9 Independent examiner's remuneration

	2022 £	2021 £
Examination of the financial statements	1,860	1,800

**Centre for Deaf and Hard of Hearing People**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

**10 Taxation**

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

**11 Tangible fixed assets**

	<b>Furniture and equipment £</b>	<b>Total £</b>
<b>Cost</b>		
At 1 April 2021		
Additions	13,018	13,018
Disposals	1,386	1,386
At 31 March 2022	(1,095)	(1,095)
	13,309	13,309
<b>Depreciation</b>		
At 1 April 2021		
Charge for the year	8,221	8,221
Eliminated on disposals	2,859	2,859
At 31 March 2022	(1,044)	(1,044)
	10,036	10,036
<b>Net book value</b>		
At 31 March 2022	3,273	3,273
At 31 March 2021	4,797	4,797
<b>12 Fixed asset investments</b>		
	<b>2022 £</b>	<b>2021 £</b>
Other investments	5,410	5,080
	5,410	5,080

## Centre for Deaf and Hard of Hearing People

### Notes to the Financial Statements for the Year Ended 31 March 2022

#### Other investments

	Listed investments £	Total £
<b>Cost or Valuation</b>		
At 1 April 2021	5,080	5,080
Revaluation	330	330
At 31 March 2022	5,410	5,410
<b>Net book value</b>		
At 31 March 2022	5,410	5,410
At 31 March 2021	5,080	5,080

#### 13 Stock

	2022 £	2021 £
Stocks	12,118	13,000

#### 14 Debtors

	2022 £	2021 £
Prepayments	-	(1)
Other debtors	8,114	10,236
	8,114	10,235

#### 15 Cash and cash equivalents

	2022 £	2021 £
Cash at bank	287,840	296,231

#### 16 Creditors: amounts falling due within one year

	2022 £	2021 £
Trade creditors	7,767	9,618
Other taxation and social security	1,072	1,559
Other creditors	505	360
Accruals	1,800	1,800
	11,144	13,337

Centre for Deaf and Hard of Hearing People

Notes to the Financial Statements for the Year Ended 31 March 2022

17 Funds

	Balance at 1 April 2021 £	Incoming resources £	Resources expended £	Balance at 31 March 2022 £
<b>Unrestricted funds</b>				
<i>General</i>				
General fund	261,794	1,234	(60,796)	202,232
<i>Designated</i>				
Redundancy fund	10,000	-	-	10,000
Capital equipment	3,785	-	-	3,785
	13,785	-	-	13,785
<b>Total unrestricted funds</b>	<b>275,579</b>	<b>1,234</b>	<b>(60,796)</b>	<b>216,017</b>
<b>Restricted funds</b>				
Bristol City Council	13,716	115,862	(82,490)	47,088
Voice & Influence	6,958	-	(66)	6,892
Bristol Join up	9,455	2,445	(1,497)	10,403
Covid 19 Response	11,044	1,243	(4,154)	8,133
DPO Covid	(746)	-	(1,722)	(2,468)
BIF2	-	21,246	(1,700)	19,546
<b>Total restricted funds</b>	<b>40,427</b>	<b>140,796</b>	<b>(91,629)</b>	<b>89,594</b>
<b>Total funds</b>	<b>316,006</b>	<b>142,030</b>	<b>(152,425)</b>	<b>305,611</b>
	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Unrestricted funds</b>				
<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
<b>Total unrestricted funds</b>	<b>324,666</b>	<b>3,610</b>	<b>(52,697)</b>	<b>275,579</b>

**Centre for Deaf and Hard of Hearing People**

**Notes to the Financial Statements for the Year Ended 31 March 2022**

	Balance at 1 April 2020 £	Incoming resources £	Resources expended £	Balance at 31 March 2021 £
<b>Restricted</b>				
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)
<b>Total restricted funds</b>	<u>15,143</u>	<u>107,911</u>	<u>(82,627)</u>	<u>40,427</u>
<b>Total funds</b>	<u>339,809</u>	<u>111,521</u>	<u>(135,324)</u>	<u>316,006</u>