

COMPANY REGISTRATION NUMBER: NI047688
CHARITY REGISTRATION NUMBER: NIC100158

Hands That Talk
Company Limited by Guarantee
Unaudited Financial Statements
31 March 2024

PFS ACCOUNTANTS AND AUDITORS LTD

Chartered Certified Accountants
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk
Company Limited by Guarantee
Financial Statements
Year ended 31 March 2024

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Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report)

Year ended 31 March 2024

The trustees, who are also the directors for the purposes of company law, 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 Hands That Talk
Charity registration number NIC100158
Company registration number NI047688
Principal office and registered office 116 Main Street
Dungiven
BT47 4LG
Co Derry

The trustees

Naomi Brown	(Resigned 15 September 2023)
Colleen Agnew	(Resigned 6 June 2024)
Avril Scott	
Caroline Doherty	
Roisin Farren	(Resigned 15 September 2023)
Debbie Hutchinson	(Resigned 12 August 2023)
Joshua Kavanagh	(Resigned 29 January 2024)
Luke Keogh	(Resigned 5 October 2023)
Margaret Logue	
Martin Heaney	
Mary McCloskey	

Company secretary Stephen McWhinney

Independent examiner PFS Accountants and Auditors Ltd
122 Main Street
Dungiven
Co Derry
BT47 4LG

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Structure, governance and management

Governing document

The charitable company is controlled by its governing documents, the Memorandum and Articles of Association, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

Governance of the Organisation

During the year under review the trustees met 5 times. Trustees are nominated and appointed by members present at the Annual General Meeting or co-opted by the trustees at any time, and hold office until the next AGM when they are eligible for re-election. At all times, whether by way of AGM or co-option members must give due regard to the overall make-up of the Board in terms of balance between deaf and hearing members, community and gender balance.

Risk management

The trustees have assessed the major risks, to which the charitable company is exposed, in particular those related to the operations and finances of the charitable company. The trustees are satisfied that systems are in place to mitigate any exposure to major risks.

PUBLIC BENEFIT STATEMENT

The trustees have complied with the duty to have due regard to the Charity Commission for Northern Ireland's statutory guidance on the Public Benefit requirement, issued under the Charities Act (NI) 2008.

Objectives and activities

Objectives

The principal objective of the charitable company is to improve the quality of life for the Deaf community by providing social, educational and recreational activities.

Included in this are the following:

(1) The advancement of education of those with deafness and hearing loss and of the general public to improve communication capacity and opportunities and to decrease isolation; (2) The advancement of health, mental health and well-being of those with deafness and hearing loss; (3) The advancement of citizenship and promotion of community development for and between those with deafness and hearing loss and the hearing community; (4) The advancement of the arts, culture and heritage and encouragement of participation in such activities for those with deafness and hearing loss; (5) The advancement of human rights for those with deafness and hearing loss and the promotion of equality, diversity and integration with the hearing community; (6) The relief of those in need by reason of their deaf or hearing loss disability; and (7) Any other charitable purpose which provides or assists in providing facilities in the interest of social welfare with the objective of improving the conditions of life for those with deafness and hearing loss in the area of benefit.

Vision:

Hands That Talk's vision is to engender pride in the Deaf community and its culture and language.

Mission:

Hands That Talk's mission is to promote a greater interest in and awareness of the Deaf community and create opportunities for further integration of the Deaf, hard of hearing and hearing communities.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Achievements and performance

The principal activities of Hands That Talk can be defined in the following areas:

Supporting Deaf and Hard of Hearing People

During the financial year Hands That Talk secured funding from Causeway Coast and Glens Borough Council, Department for Communities, Dungiven Parish, Dunmore Community Benefit Fund, Evishgaran and Craiggore Community Benefit Fund, Halifax Foundation for Northern Ireland, Anta's Motorcyclist and Screwfix. With this financial support we upgraded our furniture shop, delivered programmes, and undertook activities designed to reduce social isolation and promote inclusion for the Deaf Community. A key part of the service offered by Hands That Talk is supporting our members. By offering this support, we identified a need for classes to be facilitated in sign language, where possible.

Social Activities

A key activity of Hands That Talk is supporting, developing, and delivering social activities that allow not only the Deaf community to come together, but also promote integration between the Deaf, hard of hearing and hearing communities.

We worked hard to attract members back into the centre and our social club meet regularly on Friday nights. This year some of the group activities included - bowls, crafts, sewing club, information sessions and an upholstery class. We will keep adapting to the changing needs of our members as we continue to grow.

Education and Outreach

We delivered 10 hour Basic BSL classes over five weeks with three organisations Sea Coast Dippers, Craft Collective & Dungiven Community. We also delivered a L1 BSL Fast Track and L3 BSL Fast Track course. Coffee catch ups continue to be popular, and the venue varies to allow people to attend local to where they live.

Upcycling furniture, reading and luncheon club, mental wellbeing, were all facilitated in sign language.

Interpreting

Hands That Talk's role in providing language interpreters to support Deaf people changed this year due to the Dept of Health decision to contract one province wide organisation to handle all Healthcare appointments. This contract was given to Sign Language Interactions and this had a significant impact on our Income. From 01/04/2023 Hands That Talk will be a booking agent for Sign Language Interactions for the next 3 years. We still handle bookings for parent-teacher meetings, accessing services and attending events.

Social Economy

Hands That Talk's charity shop in our premises on Main Street, Dungiven and our furniture shop generates income to support our work with the Deaf Community and hard of hearing people. We encourage people to volunteer in the shop and in the office on a regular basis.

The charity continues to offer courses in upcycling furniture. Longer term we plan to use these skills to help the circular economy and the sustainability of the charity.

Hands That Talk

Company Limited by Guarantee

Trustees' Annual Report (Incorporating the Director's Report) *(continued)*

Year ended 31 March 2024

Future Plans - 2024-2025

Hands That Talk plan to work in partnership, where possible, with other the Ni Assembly, Community Groups; also, to share space and resources. We look forward to these developments. Especially the upcoming Sign language Bill of Northern Ireland.

Financial review

The financial statements deal with all the income and expenditure of the charitable company, as well as its financial position at the year end. The results for the year and the financial position were considered satisfactory by the trustees.

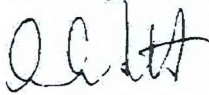
At 31 March 2024, total charitable company funds were £384,851.

All monies received supported key objectives of the charitable company, funding charitable activity costs and support costs, as well as capital expenditure.

Small company provisions

This report has been prepared in accordance with the provisions applicable to companies entitled to the small companies exemption.

The trustees' annual report was approved on 20 February 2025 and signed on behalf of the board of trustees by:



Avril Scott
Trustee



Stephen McWhinney
Charity Secretary

Hands That Talk

Company Limited by Guarantee

Independent Examiner's Report to the Trustees of Hands That Talk

Year ended 31 March 2024

I report to the trustees on my examination of the financial statements of Hands That Talk ('the charity') for the year ended 31 March 2024.

Responsibilities and basis of report

As the trustees of the company (and also its directors for the purposes of company law) you are responsible for the preparation of the financial statements in accordance with the requirements of Charities Act (Northern Ireland) 2008 (the '2008 Act') and the Companies Act 2006 ('the 2006 Act'). You are satisfied that the accounts of the company are not required by charity or company law to be audited and have chosen instead to have an independent examination.

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the charity's financial statements as carried out under section 65 of the 2008 Act. In carrying out my examination I have followed the general Directions given by the Charity Commission for Northern Ireland under section 65(9)(b) of the 2008 Act.

Independent examiner's statement

I have completed my examination. I confirm that no matters have come to my attention in connection with my 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 386 of the 2006 Act; or
2. the financial statements do not accord with those records; or
3. the financial statements do not comply with the accounting requirements of section 396 of the 2006 Act 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; or
4. the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I confirm that there are no other matters to which your attention should be drawn to enable a proper understanding of the accounts to be reached.



PFS Accountants and Auditors Ltd
Independent Examiner

122 Main Street
Dungiven
Co Derry
BT47 4LG

20 February 2025

Hands That Talk

Company Limited by Guarantee

Statement of Financial Activities (including income and expenditure account)

Year ended 31 March 2024

		Unrestricted	2024 Restricted	Total funds	2023 Total funds
	Note	funds	funds	funds	funds
		£	£	£	£
Income and endowments					
Donations and legacies	5	6,255	83,561	65,912	75,325
Charitable activities	6	31,149	—	55,053	155,575
Other trading activities	7	15,062	—	15,062	15,906
Investment income	8	24	—	24	10
Total income		<u>52,490</u>	<u>83,561</u>	<u>136,051</u>	<u>246,816</u>
Expenditure					
Expenditure on charitable activities	9,10	81,567	89,195	170,762	232,020
Total expenditure		<u>81,567</u>	<u>89,195</u>	<u>170,762</u>	<u>232,020</u>
Net (expenditure)/income and net movement in funds		<u>(29,077)</u>	<u>(5,634)</u>	<u>(34,711)</u>	<u>14,796</u>
Reconciliation of funds					
Total funds brought forward		229,008	190,554	419,564	404,767
Total funds carried forward		<u>199,931</u>	<u>184,920</u>	<u>384,851</u>	<u>419,564</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 17 form part of these financial statements.

Hands That Talk
Company Limited by Guarantee
Statement of Financial Position
31 March 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible fixed assets	15	237,796	252,433
Current assets			
Stocks	16	2,091	5,843
Debtors	17	5,502	24,123
Cash at bank and in hand		141,188	142,151
		148,781	172,117
Creditors: amounts falling due within one year	18	1,726	4,986
Net current assets		147,055	167,131
Total assets less current liabilities		384,851	419,564
Net assets		384,851	419,564
Funds of the charity			
Restricted funds		184,920	190,555
Unrestricted funds		196,931	226,009
Unrestricted funds – designated		3,000	3,000
Total charity funds	20	384,851	419,564

For the year ending 31 March 2024 the charity was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

Directors' responsibilities:

- The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476;
- The directors acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of financial statements.

These financial statements have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime.

These financial statements were approved by the board of trustees and authorised for issue on 20 February 2025, and are signed on behalf of the board by:



Avril Scott
Trustee

The notes on pages 8 to 17 form part of these financial statements.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements

Year ended 31 March 2024

1. General information

The charity is a public benefit entity and a private company limited by guarantee, registered in Northern Ireland and a registered charity in Northern Ireland. The address of the registered office is 116 Main Street, Dungiven, BT47 4LG, Co Derry.

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 Companies Act 2006.

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.

Hands That Talk

Company Limited by Guarantee

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

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Tangible assets *(continued)*

An increase in the carrying amount of an asset as a result of a revaluation, is recognised in other recognised gains and losses, unless it reverses a charge for impairment that has previously been recognised as expenditure within the statement of financial activities. A decrease in the carrying amount of an asset as a result of revaluation, is recognised in other recognised gains and losses, except to which it offsets any previous revaluation gain, in which case the loss is shown within other recognised gains and losses on the statement of financial activities.

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:

Freehold property	-	4% straight line
Fixtures and fittings	-	33% reducing balance
Office equipment	-	33% reducing balance

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.

Stocks

Stocks are measured at the lower of cost and estimated selling price less costs to complete and sell. Cost includes all costs of purchase, costs of conversion and other costs incurred in bringing the stock to its present location and condition.

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.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

3. Accounting policies *(continued)*

Financial instruments *(continued)*

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.

4. Limited by guarantee

The company is limited by guarantee incorporated in the United Kingdom and registered in Northern Ireland. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the charitable company.

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

5. Donations and legacies

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Gifts			
Gifts	5,255	–	5,255
Grants			
The Community Foundation	–	4,000	4,000
Department for the Communities	–	40,032	40,032
Halifax Foundation	–	10,000	10,000
Causeway Coast & Glens	–	2,625	2,625
Dungiven Parish	1,000	–	1,000
SSE	–	3,000	3,000
Access to work	–	23,904	23,904
	<u>6,255</u>	<u>83,561</u>	<u>89,816</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Gifts			
Gifts	3,165	–	3,165
Grants			
Work experience grant	250	–	250
Allied Irish Bank	5,000	–	5,000
The Community Foundation	2,500	–	2,500
The Screwfix Foundation	–	5,000	5,000
Department for the Communities	28,540	6,870	35,410
Halifax Foundation	500	20,000	20,500
Causeway Coast & Glens	–	3,500	3,500
	<u>39,955</u>	<u>35,370</u>	<u>75,325</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

6. Charitable activities

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Interpreting	26,422	–	26,422
Course fees	2,157	–	2,157
Exam fees	197	–	197
BSL resources	1,754	–	1,754
Social club	619	–	619
	<u>31,149</u>	<u>–</u>	<u>31,149</u>

	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
The Community Foundation	–	5,000	5,000
Department for communities	–	26,808	26,808
Causeway Coast and Glens	–	500	500
Interpreting	116,011	–	116,011
Course fees	1,257	–	1,257
Exam fees	1,317	–	1,317
BSL resources	2,520	–	2,520
Social club	–	1,509	1,509
Sewing Group	–	653	653
	<u>121,105</u>	<u>34,470</u>	<u>155,575</u>

7. Other trading activities

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Shop income	11,411	11,411	9,883	9,883
Gift Aid	–	–	1,111	1,111
Room Hire	3,651	3,651	4,912	4,912
	<u>15,062</u>	<u>15,062</u>	<u>15,906</u>	<u>15,906</u>

8. Investment income

	Unrestricted Funds £	Total Funds 2024 £	Unrestricted Funds £	Total Funds 2023 £
Bank interest receivable	24	24	10	10

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

9. Expenditure on charitable activities by fund type

	Unrestricted Funds £	Restricted Funds £	Total Funds 2024 £
Charitable activities	81,567	89,195	170,762
	<u>81,567</u>	<u>89,195</u>	<u>170,762</u>
	Unrestricted Funds £	Restricted Funds £	Total Funds 2023 £
Charitable activities	91,831	59,551	151,382
Support costs	80,638	—	80,638
	<u>172,469</u>	<u>59,551</u>	<u>232,020</u>

10. Expenditure on charitable activities by activity type

	Activities undertaken directly £	Total funds 2024 £	Total fund 2023 £
Charitable activities	170,762	170,762	151,382
Support costs	—	—	80,638
	<u>170,762</u>	<u>170,762</u>	<u>232,020</u>

11. Net (expenditure)/income

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

	2024 £	2023 £
Depreciation of tangible fixed assets	14,639	27,858

12. Independent examination fees

	2024 £	2023 £
Fees payable to the independent examiner for: Independent examination of the financial statements	1,725	1,765

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

13. Staff costs

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

	2024	2023
	£	£
Wages and salaries	69,005	69,832
Social security costs	-	-
Employer contributions to pension plans	1,582	2,674
	<u>70,587</u>	<u>72,506</u>

The average head count of employees during the year was 7 (2023: 7).

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

14. Trustee remuneration and expenses

During the year ended 31 March 2024 Stephen McWhinney a trustee received £6,717 in wages.

15. Tangible fixed assets

	Freehold property £	Fixtures and fittings £	Equipment £	Total £
Cost				
At 1 April 2023 and 31 March 2024	<u>327,987</u>	<u>8,977</u>	<u>10,448</u>	<u>347,412</u>
Depreciation				
At 1 April 2023	80,128	6,760	8,089	94,977
Charge for the year	13,008	845	786	14,639
At 31 March 2024	<u>93,136</u>	<u>7,605</u>	<u>8,875</u>	<u>109,616</u>
Carrying amount				
At 31 March 2024	<u>234,851</u>	<u>1,372</u>	<u>1,573</u>	<u>237,796</u>
At 31 March 2023	<u>247,859</u>	<u>2,217</u>	<u>2,359</u>	<u>252,433</u>

16. Stocks

	2024	2023
	£	£
Goods for resale	<u>2,091</u>	<u>5,843</u>

17. Debtors

	2024	2023
	£	£
Trade debtors	2,912	14,183
Other debtors	<u>2,590</u>	<u>9,940</u>
	<u>5,502</u>	<u>24,123</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

18. Creditors: amounts falling due within one year

	2024	2023
	£	£
Bank loans and overdrafts	5	–
Trade creditors	–	202
Accruals and deferred income	–	4,642
Social security and other taxes	549	–
Other creditors	<u>1,172</u>	<u>145</u>
	<u>1,726</u>	<u>4,989</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 £1,582 (2023: £2,674).

20. Analysis of charitable funds

Unrestricted funds

	At 1 April 2023	Income £	Expenditure £	At 31 March 2024
General funds	£ 226,008	52,490	(81,567)	£ 196,931
Designated Fund	3,000	–	–	3,000
	<u>229,008</u>	<u>52,490</u>	<u>(81,567)</u>	<u>199,931</u>

	At 1 April 2022	Income £	Expenditure £	Transfer of funds	At 31 March 2023
General funds	£ 165,356	176,976	(180,920)	£ 51,100	£ 226,009
Designated Fund	54,100	–	–	(51,100)	3,000
	<u>219,456</u>	<u>176,976</u>	<u>(180,920)</u>	<u>-</u>	<u>229,009</u>

Hands That Talk

Company Limited by Guarantee

Notes to the Financial Statements *(continued)*

Year ended 31 March 2024

20. Analysis of charitable funds *(continued)*

Restricted funds

	At 1 April 2023	Income	Expenditure	At 31 March 2024
	£	£	£	£
Restricted Fund	<u>190,554</u>	<u>83,561</u>	<u>(89,195)</u>	<u>184,920</u>

	At 1 April 2022	Movement	At 31 March 2023
	£	£	£
Restricted Fund	<u>185,311</u>	<u>5,244</u>	<u>190,555</u>

21. Analysis of net assets between funds

	Unrestricted Funds	Restricted Funds	Total Funds 2024
	£	£	£
Tangible fixed assets	79,358	158,438	237,796
Current assets	127,028	21,754	148,781
Creditors less than 1 year	<u>(1,726)</u>	<u>—</u>	<u>(1,726)</u>
Net assets	<u>204,660</u>	<u>180,192</u>	<u>384,852</u>
	Unrestricted Funds	Restricted Funds	Total Funds 2023
	£	£	£
Tangible fixed assets	85,206	167,227	252,433
Current assets	147,789	24,328	172,117
Creditors less than 1 year	<u>(3,986)</u>	<u>(1,000)</u>	<u>(4,986)</u>
Net assets	<u>229,009</u>	<u>190,555</u>	<u>419,564</u>