

GLOUCESTERSHIRE DEAF ASSOCIATION

England & Wales · Charity number 1015937

Details

Other names	GDA
Status	Registered
Legal form	Charitable company
Company number	02692718
Registered	1992-12-22
Register	View on the Charity Commission register

Contact

Address	Centre For Deaf People Colin Road Barnwood Gloucester GL4 3JL
Phone	01452 372999
Email	admin@gda.org.uk
Website	www.gda.org.uk

Activities

Objects: THE OBJECTS OF THE CHARITY ARE TO RELIEVE THE DISABILITY OF DEAF AND HARD OF HEARING PEOPLE WITHIN THE COUNTY OF GLOUCESTERSHIRE BY THE PROVISION OF SPIRITUAL, MATERIAL, EDUCATIONAL AND SOCIAL SUPPORT AND HELP SO AS TO ENABLE THEM TO BE FULLY INTEGRATED IN THE WIDER COMMUNITY AND TO PROMOTE THIS OBJECT BY ALL APPROPRIATE MEANS

Activities: To provide quality services appropriate to the needs and wishes of Deaf and Hard of Hearing people and their families. To assist Deaf and Hard of Hearing people gain equal access to information and services. To work with other organisations ensuring that resources are used in the most effective way to meet the needs of Deaf and Hard of Hearing people and their families.

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability
- **Who:** Children/young People, Elderly/old People, People With Disabilities, People Of A Particular Ethnic Or Racial Origin, Other Charities Or Voluntary Bodies, Other Defined Groups, The General Public/mankind

Geography

- **Area of benefit:** GLOUCESTERSHIRE
- Gloucestershire
- South Gloucestershire
- Wiltshire

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£1,238,546	£1,206,394	£529,098	17
2024-03-31	£1,143,511	£1,120,869	£496,946	16
2023-03-31	£983,762	£1,028,999	£575,656	13
2022-03-31	£947,976	£963,465	£565,352	16
2021-03-31	£909,019	£820,941	£482,641	13

Trustees

Name	Role	Appointed
Graham George Howell		2026-03-05
Sam Stocken		2021-07-21
Victoria Sheen		2022-12-07

Accounts

Company registration number 2692718 (England and Wales)

Charity registration number 1015937 (England and Wales)

GLOUCESTERSHIRE DEAF ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

GLOUCESTERSHIRE DEAF ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Stocken W Stavert V Sheen P Hancox	(Appointed 1 August 2025)
Senior management	J Sleigh	Cheif Executive Officer
Country of incorporation	United Kingdom (England and Wales)	2692718
Charity registration	England and Wales	1015937
Registered office	Colin Road Barnwood Gloucester Gloucestershire GL4 3JL	
Auditor	Pitt Godden & Taylor LLP Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	

GLOUCESTERSHIRE DEAF ASSOCIATION

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GLOUCESTERSHIRE DEAF ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 31 MARCH 2025

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019).

Objectives and activities

Who we serve:

GDA was set up in 1919 with the Objects of the Charity being stated as to relieve the disability of deaf people primarily in and around the county of Gloucestershire by the provision of material, spiritual, educational, and social support.

GDA has been connecting deaf and hard of hearing people with services and community for over 100 years. We serve the needs of anyone affected by deafness and their families, from those with profound, moderate or mild deafness to those who use hearing aids, cochlear implants to those who choose not to wear listening tech.

Our Mission and Values:

GDA's Trustees have given consideration to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit' and as a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs.

Our mission is to provide practical and social support to enable deaf people in Gloucestershire and the surrounding areas to achieve equity, agency, independence and connection with community.

Our vision is of an inclusive society where communication barriers are removed and people with any level of hearing loss are well-resourced, self-actualised and live confident lives of meaningful participation.

How we serve:

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to provide public benefit.

Activities

GDA's main activities and areas of expertise are:

Communication Support

GDA is the only local organisation in Gloucestershire providing communication support between deaf and hearing people. GDA enjoys a unique relationship of trust both with the local deaf community and communication support professionals who work in and around Gloucestershire. This means we are well positioned to deliver a service that is cost effective, personal, and has all the flexibility and immediate accountability that comes with a local supplier. GDA continues to deliver BSL Interpreting services under contract with NHS and Local Authority bodies and on a bespoke basis to other people and organisations requiring our service.

Hearing Aid Maintenance and Listening Aid Equipment Provision

GDA is sub-contracted by Gloucestershire Hospitals Hearing Services Department (Audiology) to provide an outreach service of routine hearing aid maintenance.

GDA is sub-contracted by Gloucestershire County Council to provide a service of home visits to people with hearing loss in order to make assessments for and install listening aids and visual alerts that will help keep them safe and reduce social isolation.

Deaf Awareness Training and British Sign Language Training (BSL College)

GDA works with local deaf BSL tutors to provide BSL courses. GDA also offers Deaf Awareness workshops (ranging from 1 hour to all day sessions) and ongoing Deaf Inclusion advice and workshops to various organisations and other groups throughout Gloucestershire, such as GP surgeries, councils or businesses.

GLOUCESTERSHIRE DEAF ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Wellbeing Support

A wide range of wellbeing events take place across the year aimed at bringing deaf people together to enjoy social support. These are a mix of creative and physical opportunities as well as social events and trips. We have hosted talks to give accessible information, seated exercise, crafting, trips to local attractions, afternoon tea and lipreading circles. People with all degrees of deafness and all ages are welcome to these events.

The wellbeing team also offers outreach, a befriending service and one to one support to deaf and hard of hearing community members in areas such as health and wellbeing, access to medical services, and end of life care.

Children, Young People, and Family Support

Deaf children, their siblings and families are supported through our CYPF service. We have a 0 – 8 yrs service called 'Dalmatians' with monthly activity sessions and our 'NXT-Gen' sessions for 9-16 year olds also offer monthly activities. Families also benefit extends throughout families who receive support through our informal, impartial, information-advocacy service, accessible at events, by dropping into the centre or by email.

Community Centre Room Hire

GDA's site at Colin Road, Barnwood in Gloucester comprises our offices and our Community Centre. The Community Centre provides an important community space which is culturally accessible to the local deaf community and welcomes many deaf-related and non deaf-related voluntary, professional and recreational groups.

Social Media Outreach

Many Deaf and hard of hearing community members use social media to find out what is going on their local community and the wider deaf community. We use our social media accounts across Twitter, Facebook and Instagram to update our community on key news stories relating to the deaf community to highlight upcoming events, opportunities and news at GDA.

Our newsletter includes comprehensive information about GDAs work and the communities we represent and serve. The stories and features highlight the experience of deafness in Gloucestershire with the aim of bringing life to the facts and figures previously highlighted.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Achievements and performance

Communication support

3,484 interpreting assignments have been completed across, Health, Social Care, Education, Employment, the Justice service and other areas of life.

Hearing aid maintenance and listening aid equipment provision 546 Sensory Services Assessments have been undertaken.

474 Gloucestershire Hospitals Hearing Services hearing aid clinics have taken place, seeing a total of 3,299 clients to clean and retube hearing aids.

Deaf Awareness Training and British Sign Language training (BSL College)

38 students undertaking BSL Level 1

14 students undertaking BSL Level 2

26 Deaf Awareness Sessions delivered to a total of 484 participants

GLOUCESTERSHIRE DEAF ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Community Centre room hire

The community centre is booked by local organisations and individuals for a wide range of activities that are educational, recreational and social in nature.

Community and informal advocacy services

Each week the team at GDA support the deaf and hard of hearing community members to access services, find solutions to communication barriers and sign post them on to relevant support.

Children, Young People, and family support

We have 60+ families attending our Dalmatians events for deaf children and children of deaf adults aged 0-8yrs. Nxt Gen is a newer service is for deaf and hard of hearing children, their siblings and children of deaf adults aged 9-16 and currently reaches 20+ children.

Wellbeing support

723 Wellbeing interactions with clients and 130 wellbeing events have been held during 2024/25.

Social Media Outreach

We have improved engagement on Social Media this year with 4.7k followers on Facebook, 1.5K followers on Instagram and are growing our presence on LinkedIn with 796 followers currently.

Social Activities

We continue to support the Hard of Hearing Group and the Deaf Club sessions at the centre, organised and used by the local deaf community. These included pub quizzes, bingo nights, social events and talks.

Financial review

Income: 2024/25 £1,238,456(2023/24: £1,143,511)

Expenditure: 2024/25 £1,206,394 (2023/24: £1,020,869)

Surplus/(Deficit): 2024/25 Surplus £32,152 (2023/24: Deficit £22,642)

Reserves policy

GDA believes that in order to provide security and stability to our organisation and staff, sufficient funds need to be held in reserves for unexpected situations, cash flow difficulties or to use as working capital to develop new areas of work.

GDA also needs to have enough money to carry out its legal obligations in the event of the organisation having to wind up. In particular, the organisation must ensure that it would be able to pay salaries, redundancy costs, and any obligations under any leases or other contracts.

The agreed Reserves Policy is to maintain a reserve level of working capital requirements for a period of the last three months. This equates to £47,913, which will cover one month salary including HMRC and pension liabilities. This is in line with the previous Reserve Policy and links to best practice. The current unrestricted reserves as per balance sheet are £102,087 (excluding the building) which are in line with our policy.

Working Capital has been calculated as Current Assets less Current Liability.

Principal funding sources

A main source of GDA's of funding are the contracted programs of work we deliver on behalf of the NHS and Gloucestershire County Council.

This year GDA were thankful to receive some unrestricted funding in 2024/25. Collectively these grants from the Barnwood Trust, Forrester Family's Trust, Gloucestershire Disability Fund, the Inman Charity and the Lennox Hannay Charitable Trust have made a huge difference to enable GDA to continue to serve our community.

In addition, we are thankful to receive restricted funding for our Wellbeing, Children's, Young People and Families and Capital programs from The Pied Piper Appeal, Active Impact, National Lottery, Summerfield Charitable Trust, Ernest Cook, Mid-Counties Co-op, Happy Days and The Morrisons Foundation.

GLOUCESTERSHIRE DEAF ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

Major risks

The Trustees meet regularly throughout the year. At Trustee meetings the Board discusses any potential risks which may affect the organisation and seek management information to demonstrate how these risks are mitigated. Reduction in funding from contracts and grants and increases in overheads are risks the Trustees are aware of and seeking to develop solutions.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N Hastie	(Resigned 8 April 2024)
E Moon	(Resigned 23 April 2024)
S Stocken	
W Stavert	
V Sheen	
R Kean	(Appointed 8 April 2024 and resigned 31 December 2024)
L Taylor	(Appointed 8 April 2024 and resigned 31 December 2024)
A Warren	(Appointed 8 April 2024 and resigned 31 December 2024)
P Hancox	(Appointed 1 August 2025)

Recruitment and appointment of trustees

GDA can have a Board of up to 12 Trustees. The Board strives to ensure that there is representation of lived experience, together with a range of the necessary business and financial skills required to oversee the effective running of the charity. New trustees are appointed on the basis of their skills, knowledge and experience.

Before taking up their appointment, prospective Trustees meet with the Chair of Trustees and/or the CEO. They also complete an application form which includes a skills analysis and a statement of why they wish to serve as a Trustee of GDA.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

Organisational structure

Board of Trustees meets four times a year and have overall responsibility for the Charity's strategic direction and policy.

Day to day management of the Charity is delegated by the Trustees to the Chief Executive Officer (CEO).

Auditor

In accordance with the company's articles, a resolution proposing that Pitt Godden & Taylor LLP be reappointed as auditor of the company will be put at a General Meeting.

GLOUCESTERSHIRE DEAF ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2025**

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



W Stavert
Chair (Interim)

8 December 2025

GLOUCESTERSHIRE DEAF ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2025

The trustees, who are also the directors of Gloucestershire Deaf Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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.

GLOUCESTERSHIRE DEAF ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

Opinion

We have audited the financial statements of Gloucestershire Deaf Association (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

GLOUCESTERSHIRE DEAF ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, and non-compliance with laws and regulations, was as follows:

- We identified the laws and regulations relevant to the charity from discussions with the board and the finance team. The laws that we consider may have a direct material effect on the financial statements or the operation of the charity include the Charities Act 2011, the Companies Act 2006, employment, health and safety, and data protection.
- We ensured that the audit engagement team collectively has the appropriate competence, capabilities and skills to identify non-compliance with the applicable laws and regulations noted above.
- We assessed the extent of compliance with these laws and regulations through enquiries with the trustees and members of the finance committee and inspecting legal costs, and assessing any correspondence with the charity commission over the year.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud may occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, and their knowledge of any actual, suspected and alleged fraud;
- assessing and testing the internal controls in place to mitigate fraud risks and non-compliance with laws and regulations

GLOUCESTERSHIRE DEAF ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify unusual or unexpected transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- reviewed a sample tested journal entries to confirm that they were genuine transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to the underlying supporting documentation;
- reviewing the minutes of meetings of the board as to actual and potential litigation and claims;
- checking for correspondence from the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

(Senior Statutory Auditor)

for and on behalf of Pitt Godden & Taylor LLP

8 December 2025

Chartered Accountants

Statutory Auditor

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

GLOUCESTERSHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 as restated	Restricted funds 2024 as restated	Total 2024
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	23,806	-	23,806	27,745	-	27,745
Charitable activities	4	1,086,188	123,840	1,210,028	1,003,671	100,995	1,104,666
Other trading activities	5	4,712	-	4,712	11,100	-	11,100
Total income		1,114,706	123,840	1,238,546	1,042,516	100,995	1,143,511
Expenditure on:							
Raising funds	6	3,535	-	3,535	7,011	-	7,011
Charitable activities	7	1,075,149	127,710	1,202,859	904,825	209,033	1,113,858
Total expenditure		1,078,684	127,710	1,206,394	911,836	209,033	1,120,869
Net income/(expenditure) and movement in funds		36,022	(3,870)	32,152	130,680	(108,038)	22,642
Reconciliation of funds:							
Fund balances at 1 April 2024							
As originally reported		466,065	30,881	496,946	538,091	138,919	677,010
Prior year adjustment		-	-	-	(101,353)	-	(101,353)
Fund balances at 31 March 2025		502,087	27,011	529,098	466,065	30,881	496,946

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

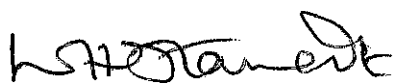
GLOUCESTERSHIRE DEAF ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	13		403,645		406,293
Current assets					
Stocks	14	-		715	
Debtors	15	162,340		107,775	
Cash at bank and in hand		169,801		150,933	
		332,141		259,423	
Creditors: amounts falling due within one year	17	(179,282)		(135,926)	
Net current assets			152,859		123,497
Total assets less current liabilities			556,504		529,790
Creditors: amounts falling due after more than one year	18		(27,406)		(32,844)
Net assets			529,098		496,946
The funds of the charity					
Restricted income funds	21		27,011		30,881
Unrestricted funds	22		502,087		466,065
			529,098		496,946

The financial statements were approved by the trustees on 8 December 2025



W Stavert
Chair (Interim)

GLOUCESTERSHIRE DEAF ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from operations	25		24,186		79,915
Investing activities					
Proceeds from disposal of tangible fixed assets		-		7,200	
Net cash generated from investing activities			-		7,200
Financing activities					
Repayment of bank loans		(5,318)		(5,184)	
Net cash used in financing activities			(5,318)		(5,184)
Net increase in cash and cash equivalents			18,868		81,931
Cash and cash equivalents at beginning of year			150,933		69,002
Cash and cash equivalents at end of year			169,801		150,933

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Gloucestershire Deaf Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Colin Road, Barnwood, Gloucester, Gloucestershire, GL4 3JL.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	nil
Fixtures and fittings	10 - 25% straight line
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	23,806	27,745

Donated goods and services

During the year under review Midcounties Co-op started provided donations in kind that totaled £200 as at the end of the year.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Charitable activities						
Services provided under contract	821,357	123,840	945,197	665,870	100,995	766,865
Sales of services by beneficiaries	48,531	-	48,531	51,584	-	51,584
Performance related grants	123,250	-	123,250	204,935	-	204,935
Ancillary trading income	37,950	-	37,950	42,515	-	42,515
Charitable rental income	49,684	-	49,684	31,650	-	31,650
Other income	5,416	-	5,416	7,117	-	7,117
	<u>1,086,188</u>	<u>123,840</u>	<u>1,210,028</u>	<u>1,003,671</u>	<u>100,995</u>	<u>1,104,666</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>4,712</u>	<u>11,100</u>

6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	<u>3,535</u>	<u>7,011</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
Direct costs		
Staff costs	408,207	360,156
Interpreter fees	586,601	475,321
Hearing aids	4,084	9,554
Room hire	12,643	1,359
Education & training	29,125	51,903
Volunteer expenses	-	126
College fees	2,101	26,894
Wellbeing	13,001	9,540
Various club expenses	17,407	12,859
Car park expenses	-	27
Internal recharges	-	180
Staff welfare/dbs checks	3,005	2,177
	<u>1,076,174</u>	<u>950,096</u>
Share of support and governance costs (see note 8)		
Support	126,685	163,762
	<u>1,202,859</u>	<u>1,113,858</u>
Analysis by fund		
Unrestricted funds	1,075,149	904,825
Restricted funds	127,710	209,033
	<u>1,202,859</u>	<u>1,113,858</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

8 Support costs allocated to activities

	2025 £	2024 £
Depreciation	2,648	3,973
Training and finance expenses	2,814	6,329
Repairs and maintenance	21,870	21,612
Rates and insurance	6,346	6,123
Bank charges and interest	2,906	2,301
Heat and light	8,200	8,497
Postage, printing and stationery	6,128	6,397
Telephone and broadband	9,083	9,248
IT support and website	18,463	20,708
Professional fees	39,227	67,374
Audit and accountancy fees	9,000	11,200
	<u>126,685</u>	<u>163,762</u>
Analysed between:		
Charitable activities	<u>126,685</u>	<u>163,762</u>

9 Net movement in funds

	2025 £	2024 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,000	9,000
Depreciation of owned tangible fixed assets	2,648	3,306
Amortisation of intangible assets	-	667
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

2025 Number	2024 Number
<u>17</u>	<u>16</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

11 Employees

(Continued)

Employment costs	2025 £	2024 £
Wages and salaries	368,354	326,735
Social security costs	26,158	22,227
Other pension costs	13,695	11,194
	<u>408,207</u>	<u>360,156</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost or valuation				
At 1 April 2024	400,000	23,482	31,839	455,321
At 31 March 2025	400,000	23,482	31,839	455,321
Depreciation and impairment				
At 1 April 2024	-	22,607	26,421	49,028
Depreciation charged in the year	-	134	2,514	2,648
At 31 March 2025	-	22,741	28,935	51,676
Carrying amount				
At 31 March 2025	400,000	741	2,904	403,645
At 31 March 2024	400,000	875	5,418	406,293

The carrying value of land included in land and buildings comprises:

	2025 £	2024 £
Freehold	<u>330,000</u>	<u>330,000</u>

Land and buildings with a carrying amount of £330,000 were revalued in 2020 by Ash & Co Surveyors, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

13 Tangible fixed assets

(Continued)

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £330,000 (2024 - £330,000).

14 Stocks

	2025 £	2024 £
Finished goods and goods for resale	-	715

15 Debtors

	2025 £	2024 £
Amounts falling due within one year:		
Trade debtors	159,136	105,228
Prepayments and accrued income	3,204	2,547
	<u>162,340</u>	<u>107,775</u>

16 Loans and overdrafts

	2025 £	2024 £
Bank loans	32,776	38,094
Payable within one year	5,370	5,250
Payable after one year	27,406	32,844

During 2020 the charity took a Bounce Back Loan. This loan is Guaranteed by the UK Government.

17 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Bank loans	16	5,370	5,250
Deferred income	19	88,864	72,355
Trade creditors		67,724	41,609
Other creditors		1,643	2,014
Accruals		15,681	14,698
		<u>179,282</u>	<u>135,926</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

18 Creditors: amounts falling due after more than one year

	Notes	2025 £	2024 £
Bank loans	16	27,406	32,844

19 Deferred income

	2025 £	2024 £
Other deferred income	88,864	72,355

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	88,864	72,355
Movements in the year:		
Deferred income at 1 April 2024	72,355	104,815
Released from previous periods	(72,355)	(104,815)
Resources deferred in the year	88,864	72,355
Deferred income at 31 March 2025	88,864	72,355

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	13,695	11,194

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Karl Gluck	-	54,771	(54,771)	-
Wellbeing	-	19,320	(11,107)	8,213
Summerfield	-	10,000	(8,697)	1,303
Active Impact	-	6,404	(4,788)	1,616
Morrisons	-	8,000	(738)	7,262
Other	-	22,645	(22,373)	272
Barnwood Trust - Digital Inclusion	3,250	-	(3,250)	-
Wellbeing Activities	1,500	-	(157)	1,343
Community Union Lunch Club	-	1,500	-	1,500
National Lottery - Deaf in the Covid Aftermath	2,100	-	(1,655)	445
Lunch Club Transport	-	500	-	500
Ernest Cook Next Gen	-	500	-	500
Designated funds	3,943	-	(2,593)	1,350
Dalmations	1,000	-	-	1,000
MCF Children and Young Families	11,846	-	(11,846)	-
GCF Cost of Living	1,560	-	(1,560)	-
Birkdale Trust for Dalmations	2,165	-	(2,165)	-
Morrisons Lunch Club	3,517	-	(2,010)	1,507
Other < £500	-	200	-	200
	<u>30,881</u>	<u>123,840</u>	<u>(127,710)</u>	<u>27,011</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

21 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Freemasons Transport Grant	1,249	-	(1,249)	-
Wellbeing Officer	55,856	-	(55,856)	-
Covid Tests for Interpreters	291	-	(291)	-
Volunteer Coordinator	243	-	(243)	-
Dorothy Bolton Grant for Children	2,025	-	(2,025)	-
Barnwood Trust - Equipment Officer	8,622	-	(8,622)	-
Barnwood Trust - Digital Inclusion	16,530	-	(13,280)	3,250
GCF - Wellbeing Activities	3,667	-	(3,667)	-
St Monica - Digital Inclusion	32,000	-	(32,000)	-
National Lottery - Deaf in the Covid Aftermath	16,584	-	(14,484)	2,100
Gloucester Community Investment Fund	190	-	(190)	-
GCC - Thriving Communities	(833)	-	833	-
Designated funds	2,495	4,729	(781)	6,443
Pied Piper Dalmations	-	13,316	(13,316)	-
MCF Children and Young Families	-	19,945	(8,099)	11,846
GCF Cost of Living	-	2,391	(831)	1,560
GCF Wellbeing Activities	-	666	(666)	-
Birkdale Trust for Dalmations	-	2,700	(535)	2,165
Morrisons Lunch Club	-	4,020	(503)	3,517
Other	-	53,228	(53,228)	-
	138,919	100,995	(209,033)	30,881

22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Revaluation reserve	70,000	-	-	70,000
General funds	396,065	1,114,706	(1,078,684)	432,087
	466,065	1,114,706	(1,078,684)	502,087

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

22 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Revaluation reserve	70,000	-	-	70,000
General funds	366,738	1,042,516	(911,836)	497,418
	436,738	1,042,516	(911,836)	567,418
Revaluation reserve	-	-	-	(101,353)
	436,738	1,042,516	(911,836)	466,065

23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
At 31 March 2025:			
Tangible assets	403,645	-	403,645
Current assets/(liabilities)	125,848	27,011	152,859
Long term liabilities	(27,406)	-	(27,406)
	502,087	27,011	529,098
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	406,293	-	406,293
Current assets/(liabilities)	92,616	30,881	123,497
Long term liabilities	(32,844)	-	(32,844)
	466,065	30,881	496,946

24 Related party transactions

During the year under review the charity purchased BSL tutor services from one of its trustees, W. Stavert, under normal commercial terms. During the year purchases totaled £6,418 (2024 - £7,059) and as at the end of the year, the balance of £179 was outstanding (2024 - £413).

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2025

25	Cash generated from operations	2025 £	2024 £
	Surplus for the year	32,152	22,631
	Adjustments for:		
	Amortisation and impairment of intangible assets	-	667
	Depreciation and impairment of tangible fixed assets	2,648	3,306
	Movements in working capital:		
	Decrease in stocks	715	2,055
	(Increase)/decrease in debtors	(54,565)	103,644
	Increase/(decrease) in creditors	26,727	(19,928)
	Increase/(decrease) in deferred income	16,509	(32,460)
	Cash generated from operations	<u>24,186</u>	<u>79,915</u>

26	Analysis of changes in net funds	At 1 April 2024 £	Cash flows £	At 31 March 2025 £
	Cash at bank and in hand	150,933	18,868	169,801
	Loans falling due within one year	(5,250)	(120)	(5,370)
	Loans falling due after more than one year	(32,844)	5,438	(27,406)
		<u>112,839</u>	<u>24,186</u>	<u>137,025</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2025

27 Prior period adjustment

Changes to the balance sheet

	At 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Capital funds			
Income funds			
Restricted funds	30,881	-	30,881
Unrestricted funds	466,065	-	466,065
Total equity	496,946	-	496,946

Changes to the profit and loss account

	Period ended 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Income from:			
Donations and legacies	27,745	-	27,745
Charitable activities	1,104,666	-	1,104,666
Other trading activities	11,100	-	11,100
	1,143,511	-	1,143,511
Expenditure on:			
Charitable activities	1,113,858	-	1,113,858
	(1,120,869)	-	(1,120,869)
Net movement in funds	22,642	-	22,642

Due to the incorrect treatment of incoming funds/restricted funds in prior periods, a prior year adjustment has been made to correct the balances as at 31 March 2024.

Accounts

Charity registration number 1015937

Company registration number 2692718 (England and Wales)

GLOUCESTERSHIRE DEAF ASSOCIATION
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

GLOUCESTERSHIRE DEAF ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	S Stocken	
	W Stavert	
	V Sheen	
	R Kean	(Appointed 8 April 2024)
	L Taylor	(Appointed 8 April 2024)
	A Warren	(Appointed 8 April 2024)
Senior management	D Neale	Chief Executive Officer
Charity number	1015937	
Company number	2692718	
Registered office	Colin Road Barnwood Gloucester Gloucestershire GL4 3JL	
Auditor	Pitt Godden & Taylor LLP Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	

GLOUCESTERSHIRE DEAF ASSOCIATION

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GLoucestershire Deaf Association

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2024

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

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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 2019).

Objectives and activities

The Objects of the Charity are to relieve the disability of deaf people primarily in and around the county of Gloucestershire by the provision of material, spiritual, educational, and social support, to assist them to become more integrated in the wider community, and to promote this object by all appropriate means.

GDA's significant activities and beneficiaries are described in the next section. In setting the charity's objectives and future activities, GDA's Trustees/Directors have given consideration to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

GDA is a local deaf charity serving the needs of deaf, deafened, deafblind and hard of hearing people in and around Gloucestershire.

Our mission is to provide practical and social support to enable deaf people in Gloucestershire and the surrounding areas to be independent, exercise choice and feel as integrated as possible within the wider community.

Our vision is of a society that actively seeks to break down communication barriers for people with any level of hearing loss.

To meet this overall objective, our Charity provides a range of services to enable the people we support to be more independent, to exercise choice and to feel as integrated as possible within the wider community. Our work also extends to supporting family members and carers, as well as professionals and organisations who come across deaf people as patients, clients, customers, and work colleagues.

As a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs.

Public benefit

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

Activities

GDA's main activities and areas of expertise are:

Communication Support

GDA is the only local organisation in Gloucestershire providing communication support between deaf and hearing people. GDA enjoys a unique and unrivalled relationship of trust both with the local deaf community and communication support professionals who work in and around Gloucestershire and Swindon. This means we are well positioned to deliver a service that is cost effective, personal, and has all the flexibility and immediate accountability that comes with a local supplier.

GDA continues to deliver BSL Interpreting services under contract with NHS and Local Authority bodies and on a bespoke basis to other people and organisations requiring our service.

GLoucestershire Deaf Association

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Hearing Aid Maintenance and Listening Aid Equipment Provision

GDA is sub-contracted by Gloucestershire Hospitals Hearing Services Department (Audiology) to provide an outreach service of routine hearing aid maintenance.

GDA is sub-contracted by Gloucestershire County Council to provide a service of home visits to people with hearing loss in order to make assessments for and install listening aids and visual alerts that will help keep them safe and reduce social isolation.

Deaf Awareness Training and British Sign Language Training (BSL College)

GDA works with local deaf BSL tutors to provide BSL courses from beginner to advanced levels. GDA is also offering Deaf Awareness workshops (ranging from 1 hour to all day sessions) to various organisations and other groups throughout Gloucestershire, such as GP surgeries.

Wellbeing Support

A wide range of wellbeing events take place across the year aimed at offering social support. These are a mix of creative and physical opportunities as well as general social events. We have hosted regular talks to give useful advice on things like 'dealing with depression', seated exercise, crafting and regular 'Digi-drop-ins' offer support to access and use technology. We have welcomed deaf and hard of hearing people of all ages to these events.

The wellbeing team also offers one to one support to deaf and hard of hearing community members in areas such as health and wellbeing, access to medical services, and end of life care.

Social Media Outreach

Many Deaf and hard of hearing community members use social media to find out what is going on in their local community and the wider deaf community. We use our social media accounts across Twitter, Facebook and Instagram to update our community on key news stories relating to the deaf community to highlight upcoming opportunities at GDA.

Our twice yearly 'Hear For You' magazine style newsletter includes features and stories promoting GDAs work and the communities we represent and serve. The stories and features highlight the experience of deafness in Gloucestershire with the aim of bringing life to the facts and figures previously highlighted.

Community Centre Room Hire

GDA's site at Colin Road, Barnwood in Gloucester comprises our offices and our Community Centre. The Community Centre provides an important community space which is culturally accessible to the local deaf community and welcomes many deaf-related and non deaf-related voluntary and professional groups.

Children, Young People, and Family Support

Families of deaf children and families where one or more parent is deaf or hard of hearing are supported through our monthly activity sessions for ages 0-8 years called 'Dalmatians Club' and our new 'NXT-Gen' sessions for 9-16 year olds. Families also benefit through our other well-being events and by receiving support through our informal advocacy service, accessible by dropping into the centre or by email.

Achievements and performance

Communication support

3,373 interpreting assignments have been completed across, Health, Social Care, Education, Employment, the Justice service and other areas of life.

Hearing aid maintenance and listening aid equipment provision

465 Sensory Services Assessments have been undertaken.

354 Gloucestershire Hospitals Hearing Services hearing aid clinics have taken place, seeing a total of 3,463 clients to clean and retube hearing aids.

GLOUCESTERSHIRE DEAF ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

Deaf Awareness Training and British Sign Language training (BSL College)

8 students undertaking BSL Level 1

14 students undertaking BSL Level 2

Community Centre room hire

The community centre is booked by local organisations and individuals for a wide range of activities that are educational, recreational and social in nature.

Community and informal advocacy services

Each week the team at GDA support the deaf and hard of hearing community members to access services, find solutions to communication barriers and sign post them on to relevant support.

Children, Young People, and family support

Every month we have 10 or more families attending our fun Dalmatians events for deaf children and children of deaf adults aged 0-8yrs. From April 2024 the Charity is looking to Launch NXT Gen events This service is for deaf and hard of hearing children, their siblings and children of deaf adults aged 9-16.

Wellbeing support

865 Wellbeing interactions with clients and 48 wellbeing events have been held during 2023/24.

Hear for You and Social Media Outreach

We print 259 copies of our 'Hear for You' publication and these are all received by local community members. In addition, our digital copies have reached over 2.4 K views this year.

Social Activities

We have been delighted to support the return of the regular Deaf Club sessions at the centre, organised and used by the local deaf community. These have included pub quizzes, bingo nights, social events and talks.

Financial review

Income: 2023/24 £1,143,511(2022/23 £882,408)

Expenditure: 2023/24 £1,120,869 (2022/23 £1,028,997)

Surplus/(Deficit): 2023/24 Surplus £22,642 (2022/23 Deficit £91,048)

Reserves policy

GDA believes that in order to provide security and stability to our organisation and staff, sufficient funds need to be held in reserves for unexpected situations, cash flow difficulties or to use as working capital to develop new areas of work.

GDA also needs to have enough money to carry out its legal obligations in the event of the organisation having to wind up. In particular, the organisation must ensure that it would be able to pay salaries, redundancy costs, and any obligations under any leases or other contracts.

At the Finance Committee meeting held on the 28 August the Reserves Policy was reviewed and agreed it will cover average working capital for 3 months, which equates to £38,500, which will cover one month salary including HMRC liability. This is in line with the previous Reserve Policy and links to best practice. The current unrestricted reserves as per balance sheet are £66k (excluding the building) which are in line with our policy.

Working Capital has been calculated as Current Assets less Current Liability.

GLOUCESTERSHIRE DEAF ASSOCIATION

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Principal funding sources

GDA's main sources of funding are the contracted programmes of work we deliver on behalf of the NHS and Gloucestershire County Council and a number of smaller, grant funded projects from both public and third sector funders.

In addition, this year GDA were thankful to receive some unrestricted funding which has enabled us to redress our previous financial deficit and begin to rebuild our reserves. Collectively these grants from Barnwood Trust and the Gloucestershire Disability Fund, will make a huge difference to the charity as we continue to restabilise and recover from recent challenges.

Major risks

The Trustees meet four times a year. At Trustees meetings the Board discuss any potential risks, which may affect the organisation and seek management information to demonstrate how these risks are mitigated.

Reduction in funding from contracts and grants and increases in overheads such as utilities are examples of the risks the Trustees are aware of and seeking to develop solutions for through more robust contract negotiations and increased fundraising.

Plans for future periods

GDA has seen significant staffing changes during 2023/24 including a new Fundraising Manager, a new Finance Manager, a new Children, Young People and Families Officer and our new CEO who has been in post since the end of January 2024, on a part-time basis.

The Trustees acknowledge 2023/24 has been a challenging year and we thank the staff group for their hard work and commitment to the charity. The Trustees have strengthened arrangements with the appointment of their new CEO, together with the above roles and the next year will be focussed on rebuilding the required business, financial and governance infrastructure to support the future growth of the charity.

Structure, governance and management

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

P Bryan	(Resigned 29 January 2024)
N Hastie	(Resigned 8 April 2024)
E Moon	(Resigned 23 April 2024)
S Stocken	
W Stavert	
V Sheen	
R Kean	(Appointed 8 April 2024)
L Taylor	(Appointed 8 April 2024)
A Warren	(Appointed 8 April 2024)

Recruitment and appointment of trustees

GDA can have a Board of up to 12 Trustees. The Board strives to ensure that there is representation of lived experience, together with a range of the necessary business and financial skills required to oversee the effective running of the charity. New trustees are appointed on the basis of their skills, knowledge and experience.

Before taking up their appointment, prospective Trustees meet with the Chair of Trustees and/or the CEO. They also complete an application form which includes a skills analysis and a statement of why they wish to serve as a Trustee of GDA.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

GLoucestershire Deaf Association

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

Organisational structure

Board of Trustees meets four times a year and have overall responsibility for the Charity's strategic direction and policy.

Day to day management of the Charity is delegated by the Trustees to the Chief Executive Officer (CEO).

Auditor

Pitt Godden & Taylor LLP were appointed as auditor to the charity during the year and a resolution proposing that they be re-appointed will be put at a General Meeting.

Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.

A Warren

Trustee

4 November 2024

GLOUCESTERSHIRE DEAF ASSOCIATION

STATEMENT OF TRUSTEES' RESPONSIBILITIES

FOR THE YEAR ENDED 31 MARCH 2024

The trustees, who are also the directors of Gloucestershire Deaf Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company Law 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, including the income and expenditure, of the charitable company for that year.

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 UK 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 operation.

The trustees are responsible for keeping adequate 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 Companies Act 2006. They 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.

GLOUCESTERSHIRE DEAF ASSOCIATION

INDEPENDENT AUDITOR'S REPORT

TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

Opinion

We have audited the financial statements of Gloucestershire Deaf Association (the 'charity') for the year ended 31 March 2024 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of our audit:

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

GLOUCESTERSHIRE DEAF ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities, the trustees, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the trustees are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, and non-compliance with laws and regulations, was as follows:

- We identified the laws and regulations relevant to the charity from discussions with the board and the finance team. The laws that we consider may have a direct material effect on the financial statements or the operation of the charity include the Charities Act 2011, the Companies Act 2006, employment, health and safety, and data protection.
- We ensured that the audit engagement team collectively has the appropriate competence, capabilities and skills to identify non-compliance with the applicable laws and regulations noted above.
- We assessed the extent of compliance with these laws and regulations through enquiries with the trustees and members of the finance committee and inspecting legal costs, and assessing any correspondence with the charity commission over the year.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud may occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, and their knowledge of any actual, suspected and alleged fraud;
- assessing and testing the internal controls in place to mitigate fraud risks and non-compliance with laws and regulations

GLOUCESTERSHIRE DEAF ASSOCIATION

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify unusual or unexpected transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- reviewed a sample tested journal entries to confirm that they were genuine transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to the underlying supporting documentation;
- reviewing the minutes of meetings of the board as to actual and potential litigation and claims;
- checking for correspondence from the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Nicholas J Bishop FCCA ACA (Senior Statutory Auditor)
for and on behalf of Pitt Godden & Taylor LLP

4 November 2024

Chartered Accountants
Statutory Auditor

Unit 3 Ambrose House
Meteor Court
Barnett Way
Barnwood
Gloucester
GL4 3GG

GLOUCESTERSHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024	Restricted funds 2024	Total 2024	Unrestricted funds 2023 as restated	Restricted funds 2023	Total 2023 as restated
	Notes	£	£	£	£	£	£
Income from:							
Donations and legacies	3	27,745	-	27,745	20,744	-	20,744
Charitable activities	4	1,003,671	100,995	1,104,666	758,218	102,054	860,272
Other trading activities	5	11,100	-	11,100	1,392	-	1,392
Total income		<u>1,042,516</u>	<u>100,995</u>	<u>1,143,511</u>	<u>780,354</u>	<u>102,054</u>	<u>882,408</u>
Expenditure on:							
Raising funds	6	7,011	-	7,011	-	-	-
Charitable activities	7	904,825	209,033	1,113,858	926,943	102,054	1,028,997
Total expenditure		<u>911,836</u>	<u>209,033</u>	<u>1,120,869</u>	<u>926,943</u>	<u>102,054</u>	<u>1,028,997</u>
Net income/(expenditure)		130,680	(108,038)	22,642	(146,589)	-	(146,589)
Transfers between funds		-	-	-	-	55,541	55,541
Net movement in funds	9	130,680	(108,038)	22,642	(146,589)	55,541	(91,048)
Reconciliation of funds:							
Fund balances at 1 April 2023							
As originally reported		436,738	138,919	575,657	481,974	83,378	565,352
Prior year adjustment		(101,353)	-	(101,353)	-	-	-
Fund balances at 31 March 2024		<u>466,065</u>	<u>30,881</u>	<u>496,946</u>	<u>335,385</u>	<u>138,919</u>	<u>474,304</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

GLOUCESTERSHIRE DEAF ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Goodwill	13		-		667
Tangible assets	14		406,293		416,788
Current assets					
Stocks	15	715		2,770	
Debtors	16	107,775		211,419	
Cash at bank and in hand		150,933		69,002	
		259,423		283,191	
Creditors: amounts falling due within one year	18	(135,926)		(188,385)	
Net current assets			123,497		94,806
Total assets less current liabilities			529,790		512,261
Creditors: amounts falling due after more than one year	19		(32,844)		(37,957)
Net assets excluding pension liability			496,946		474,304
Net assets			496,946		474,304
The funds of the charity					
Restricted income funds	22	30,881		138,919	
Unrestricted funds		466,065		335,385	
		496,946		474,304	

The financial statements were approved by the trustees on 4 November 2024

A Warren
Trustee

Company registration number 2692718 (England and Wales)

GLOUCESTERSHIRE DEAF ASSOCIATION

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	£	2023 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	26		79,915		(26,724)
Investing activities					
Purchase of tangible fixed assets		-		(16,111)	
Proceeds from disposal of tangible fixed assets		7,200		1,228	
Net cash generated from/(used in) investing activities			7,200		(14,883)
Financing activities					
Repayment of bank loans		(5,184)		(5,058)	
Net cash used in financing activities			(5,184)		(5,058)
Net increase/(decrease) in cash and cash equivalents			81,931		(46,665)
Cash and cash equivalents at beginning of year			69,002		115,667
Cash and cash equivalents at end of year			150,933		69,002

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

Charity information

Gloucestershire Deaf Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Colin Road, Barnwood, Gloucester, Gloucestershire, GL4 3JL.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

GLoucestershire Deaf Association

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

1 Accounting policies

(Continued)

1.6 Intangible fixed assets - goodwill

Goodwill represents the excess of the cost of acquisition of unincorporated businesses over the fair value of net assets acquired. It is initially recognised as an asset at cost and is subsequently measured at cost less accumulated amortisation and accumulated impairment losses. Goodwill shall be considered to have a finite useful life, and shall be amortised on a systematic basis over its life.

1.7 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	nil
Fixtures and fittings	10 - 25% straight line
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

1.10 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.11 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) **FOR THE YEAR ENDED 31 MARCH 2024**

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

1.13 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	27,745	20,744

Donated goods and services

During the year under review Midcounties Co-op started provided donations in kind that totaled £200 as at the end of the year.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

4 Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Charitable activities						
Interpreting services	665,870	100,995	766,865	602,808	-	602,808
Equipment sales	51,584	-	51,584	70,956	-	70,956
Performance related grants	204,935	-	204,935	3,537	102,054	105,591
Hearing Aid clinics	42,515	-	42,515	32,515	-	32,515
Hire of facilities	31,650	-	31,650	48,402	-	48,402
Other income	7,117	-	7,117	-	-	-
	<u>1,003,671</u>	<u>100,995</u>	<u>1,104,666</u>	<u>758,218</u>	<u>102,054</u>	<u>860,272</u>

5 Income from other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising events	<u>11,100</u>	<u>1,392</u>

6 Expenditure on raising funds

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Fundraising and publicity		
Other fundraising costs	<u>7,011</u>	<u>-</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

7 Expenditure on charitable activities

	Charitable activities 2024 £	Charitable activities 2023 £
Direct costs		
Staff costs	360,156	377,395
Interpreters fees	475,321	481,401
Hearing aids	9,554	-
Room hire expenses	1,359	-
Education and training	51,903	257
Volunteer expenses	126	347
College fees	26,894	23,447
Wellbeing	9,540	4,104
Various 'club' expenses	12,859	37,661
Car park expenses	27	-
Internal recharges	180	-
Staff welfare/dbs checks	2,177	-
	<u>950,096</u>	<u>924,612</u>
Share of support and governance costs (see note 8)		
Support	163,762	104,385
	<u>1,113,858</u>	<u>1,028,997</u>
Analysis by fund		
Unrestricted funds	904,825	926,943
Restricted funds	209,033	102,054
	<u>1,113,858</u>	<u>1,028,997</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

8 Support costs allocated to activities

	2024 £	2023 £
Depreciation	3,973	3,247
Training and finance expenses	6,329	-
Repairs and maintenance	21,612	14,437
Rates and insurance	6,123	6,264
Bank charges and interest	2,301	3,274
Heat and light	8,497	10,710
Postage, printing and stationery	6,397	6,107
Telephone and broadband	9,248	9,031
IT support and website	20,708	15,351
Professional fees	67,374	31,342
Audit and accountancy fees	11,200	4,622
	<u>163,762</u>	<u>104,385</u>
Analysed between:		
Charitable activities	<u>163,762</u>	<u>104,385</u>

9 Net movement in funds

	2024 £	2023 £
The net movement in funds is stated after charging/(crediting):		
Fees payable for the audit of the charity's financial statements	9,000	2,200
Depreciation of owned tangible fixed assets	3,306	3,047
Amortisation of intangible assets	667	200
	<u></u>	<u></u>

10 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

2024 Number	2023 Number
<u>16</u>	<u>17</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

11 Employees	(Continued)	
Employment costs	2024	2023
	£	£
Wages and salaries	326,735	336,410
Social security costs	22,227	28,951
Other pension costs	11,194	12,034
	<u>360,156</u>	<u>377,395</u>

There were no employees whose annual remuneration was more than £60,000.

12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

13 Intangible fixed assets

	Goodwill
	£
Cost	
At 1 April 2023 and 31 March 2024	<u>1,000</u>
Amortisation and impairment	
At 1 April 2023	333
Amortisation charged for the year	667
	<u>1,000</u>
At 31 March 2024	
Carrying amount	
At 31 March 2024	<u>-</u>
At 31 March 2023	<u>667</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

14 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost or valuation				
At 1 April 2023	400,000	23,482	39,039	462,521
Disposals	-	-	(7,200)	(7,200)
At 31 March 2024	400,000	23,482	31,839	455,321
Depreciation and impairment				
At 1 April 2023	-	22,472	23,250	45,722
Depreciation charged in the year	-	135	3,171	3,306
At 31 March 2024	-	22,607	26,421	49,028
Carrying amount				
At 31 March 2024	400,000	875	5,418	406,293
At 31 March 2023	400,000	1,010	15,778	416,788

The carrying value of land included in land and buildings comprises:

	2024 £	2023 £
Freehold	330,000	330,000

Land and buildings with a carrying amount of £330,000 were revalued in 2020 by Ash & Co Surveyors, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

At 31 March 2024, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £330,000 (2023 - £330,000).

15 Stocks

	2024 £	2023 £
Finished goods and goods for resale	715	2,770

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

16 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	105,228	210,161
Prepayments and accrued income	2,547	1,258
	<u>107,775</u>	<u>211,419</u>

17 Loans and overdrafts

	2024 £	2023 £
Bank loans	<u>38,094</u>	<u>43,278</u>
Payable within one year	5,250	5,321
Payable after one year	<u>32,844</u>	<u>37,957</u>

During 2020 the charity took a Bounce Back Loan. This loan is Guaranteed by the UK Government.

18 Creditors: amounts falling due within one year

	Notes	2024 £	2023 £
Bank loans	17	5,250	5,321
Deferred income	20	72,355	104,815
Trade creditors		41,609	60,939
Other creditors		2,014	5,301
Accruals and deferred income		14,698	12,009
		<u>135,926</u>	<u>188,385</u>

19 Creditors: amounts falling due after more than one year

	Notes	2024 £	2023 £
Bank loans	17	<u>32,844</u>	<u>37,957</u>

20 Deferred income

	2024 £	2023 £
Other deferred income	<u>72,355</u>	<u>3,462</u>

Deferred income is included in the financial statements as follows:

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

20 Deferred income

(Continued)

	2024 £	2023 £
Deferred income is included within:		
Current liabilities	72,355	3,462
	<u>72,355</u>	<u>3,462</u>
Movements in the year:		
Deferred income at 1 April 2023	3,462	-
Released from previous periods	(3,462)	-
Resources deferred in the year	72,355	3,462
	<u>72,355</u>	<u>3,462</u>
Deferred income at 31 March 2024	<u>72,355</u>	<u>3,462</u>

21 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	11,194	12,034
	<u>11,194</u>	<u>12,034</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

22 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2024 £
	-	53,228	(53,228)	-	-
Freemasons Transport Grant	1,249	-	(1,249)	-	-
Wellbeing Officer	55,856	-	(55,856)	-	-
Covid Tests for Interpreters	291	-	(291)	-	-
Volunteer Coordinator	243	-	(243)	-	-
Dorothy Bolton Grant for Children	2,025	-	(2,025)	-	-
Barnwood Trust - Equipment Officer	8,622	-	(8,622)	-	-
Barnwood Trust - Digital Inclusion	16,530	-	(13,280)	-	3,250
GCF - Wellbeing Activities	3,667	-	(3,667)	-	-
St Monica - Digital Inclusion	32,000	-	(32,000)	-	-
National Lottery - Deaf in the Covid Aftermath	16,584	-	(14,484)	-	2,100
Gloucester Community Investment Fund	190	-	(190)	-	-
GCC - Thriving Communities	(833)	-	833	-	-
Designated funds	2,495	4,729	(781)	-	6,443
Pied Piper Dalmations	-	13,316	(13,316)	-	-
MCF Children and Young Families	-	19,945	(8,099)	-	11,846
GCF Cost of Living	-	2,391	(831)	-	1,560
GCF Wellbeing Activities	-	666	(666)	-	-
Birkdale Trust for Dalmations	-	2,700	(535)	-	2,165
Morrisons Lunch Club	-	4,020	(503)	-	3,517
	138,919	100,995	(209,033)	-	30,881
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	Transfers £	At 31 March 2023 £
	83,378	102,054	(102,054)	55,541	138,919

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Revaluation reserve	70,000	-	-	70,000
General funds	366,738	1,042,516	(911,836)	497,418
	<u>436,738</u>	<u>1,042,516</u>	<u>(911,836)</u>	<u>567,418</u>
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
Revaluation reserve	70,000	-	-	70,000
General funds	411,974	780,354	(926,943)	265,385
	<u>481,974</u>	<u>780,354</u>	<u>(926,943)</u>	<u>335,385</u>

24 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
At 31 March 2024:			
Tangible assets	406,293	-	406,293
Current assets/(liabilities)	92,616	30,881	123,497
Long term liabilities	(32,844)	-	(32,844)
	<u>466,065</u>	<u>30,881</u>	<u>496,946</u>
	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
At 31 March 2023:			
Intangible fixed assets	667	-	667
Tangible assets	416,788	-	416,788
Current assets/(liabilities)	(44,113)	138,919	94,806
Long term liabilities	(37,957)	-	(37,957)
	<u>335,385</u>	<u>138,919</u>	<u>474,304</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2024

25 Related party transactions

During the year under review the charity purchased BSL tutor services from one of its trustees, W. Stavert, under normal commercial terms. During the year purchases totaled £7,059 and as at the end of the year the balance of £413 was outstanding (2023 - none).

26 Cash generated from operations	2024 £	2023 £
Surplus/(deficit) for the year	22,631	(91,048)
Adjustments for:		
Amortisation and impairment of intangible assets	667	200
Depreciation and impairment of tangible fixed assets	3,306	3,047
Movements in working capital:		
Decrease in stocks	2,055	5,126
Decrease/(increase) in debtors	103,644	(61,048)
(Decrease)/increase in creditors	(19,928)	12,184
(Decrease)/increase in deferred income	(32,460)	104,815
Cash generated from/(absorbed by) operations	79,915	(26,724)

27 Analysis of changes in net funds

	At 1 April 2023 £	Cash flows £	At 31 March 2024 £
Cash at bank and in hand	69,002	81,931	150,933
Loans falling due within one year	(5,321)	71	(5,250)
Loans falling due after more than one year	(37,957)	5,113	(32,844)
	<u>25,724</u>	<u>87,115</u>	<u>112,839</u>

GLOUCESTERSHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2024

28 Prior period adjustment

Changes to the balance sheet

	At 31 March 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Creditors due within one year			
Deferred income	(3,462)	(101,353)	(104,815)
Capital funds			
Income funds			
Restricted funds	138,919	-	138,919
Unrestricted funds	436,738	(101,353)	335,385
Total equity	575,657	(101,353)	474,304

Changes to the profit and loss account

	Period ended 31 March 2023		
	As previously reported	Adjustment	As restated
	£	£	£
Income from:			
Donations and legacies	20,744	-	20,744
Charitable activities	961,625	(101,353)	860,272
Other trading activities	1,392	-	1,392
	983,761	(101,353)	882,408
Expenditure on:			
Charitable activities	1,028,997	-	1,028,997
	(1,028,997)	-	(1,028,997)
Gross transfers between funds	55,541	-	55,541
Net movement in funds	10,305	(101,353)	(91,048)

Due to the incorrect treatment of incoming funds/restricted funds in prior periods, a prior year adjustment has been made to correct the balances as at 31 March 2024.

Accounts

REGISTERED COMPANY NUMBER: 2692718

REGISTERED CHARITY NUMBER: 1015937

Report of the Trustees and
Financial Statements for The Year Ended 31 March 2023
For
The Gloucestershire Deaf Association

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

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The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

1 REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

2692718

Registered Charity Number

1015937

Registered Office

Centre for Deaf People

Colin Road

Barnwood

Gloucester

GL4 3JL

Trustees

Mr A Bailey - resigned 30th September 2022

Mr P Bryan - Co-Chair

Mr D R M Grieg - resigned 8th February 2023

Mrs N Hastie - Co-Chair

Mr G Mann - resigned 3rd October 2022

Ms E Moon

Mr M Pearse - resigned 7th December 2022

Mr J Moffitt - appointed 8th February 2023, role ceased 1st March 2023

Miss Sam Stocken - appointed 2 February 2022

Mr W H Stavert - appointed 8th February 2023

Ms. V Sheen - appointed 7th December 2022

Company Secretary

Mrs S Bryant - resigned post year end -19th June 2023

Auditors

Tamblyn & Co Limited

Kinnersley House

Kinnersley

Worcestershire

WR8 9JR

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

2 Structure, Governance & Management

2.1 Type of Governing Document

The Trustees who are also directors of Gloucestershire Deaf Association (GDA) for the purposes of the Companies Act 2006, present their annual report and audited accounts for the year ended 31 March 2023. The Trustees confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, the trust deed, and the Charities SORP (FRS 102) effective 1 January 2015.

The Trustees of Gloucestershire Deaf Association (GDA) throughout the year and serving to the date of this report are detailed on page 3.

We have pleasure in presenting the Annual Report and Financial Statements for the Charity for the year ended 31 March 2023. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with FRS 102".

2.2 Charitable Objects

The objects of the Charity are to relieve the disability of deaf people primarily in and around the County of Gloucestershire by the provision of material, spiritual, educational and social support, to assist them to become more integrated in the wider community and to promote this object by all appropriate means.

GDA's significant activities and beneficiaries are described in the following section. In setting the charity's objectives and future activities, GDA's trustees have given consideration to the Charity Commissions general guidance on public benefit 'Charities and Public Benefit'.

2.3 Trustee Selection Methods

GDA can have a Board of up to 12 Trustees. The Board strives to ensure that the majority of Board members have relevant lived experience. All Trustees currently on the Board are either deaf, hard of hearing or closely related to a person who is deaf or hard of hearing. The charity aims to ensure a mix of deaf and hearing Trustees are on the board at all times. New trustees are appointed on the basis of their skills, knowledge and experience in related work.

Before taking up their appointment prospective Trustees meet with the Chair of Trustees and/or senior staff and are offered the opportunity to attend a Trustees Board meeting as observers prior to being approved as a Trustee by the existing Board. They also complete an application form which includes a skills analysis and a statement of why they wish to serve as a Trustee of GDA.

2.4 Organisational Structure

The Council of Management (CoM) is chaired by a chairperson and comprises the full Board of Trustees. It meets four times a year and has overall responsibility for the Charity's strategic direction and policy.

Day to day management of the Charity is delegated by the Trustees to the Chief Executive Office (CEO). The CEO works closely with the Management team.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

2.5 Risk Management

The Trustees meet four times per year with at least two meetings including a full financial review of management accounts. At Trustees meetings the Board discuss any potential risks, which may affect the organisation and the delivery of work programmes are assessed and any actions required minuted. This includes reviewing project spends and overhead costs.

Reduction in funding from contracts and grants and increases in overheads such as utilities are examples of the risks the Trustees are aware of and seeking to develop solutions for through more robust contract negotiations and increased fundraising.

3 Activities, Achievement & Performance

3.1 Statutory Declaration

The Trustees confirm that in setting our objectives and planning our activities we have given serious consideration to the Charity Commission's general guidance on public benefit. In particular the Trustees consider how planned activities will contribute to the aims and objectives which they have set.

In particular this means:

- a) keeping our cost and charges for any services to a minimum
- b) ensuring the benefits we offer are either restricted to those who are deaf or hard of hearing, or designed to encourage engagement by deaf people with the wider community
- c) That, in providing our services and activities, GDA always shows due commitments to safe guarding and promoting the welfare of the people we support.

3.2 Overview (Executive Summary)

GDA is a local deaf charity serving the needs of deaf, deafened, deafblind and hard of hearing people in and around Gloucestershire, South Gloucestershire, Wiltshire and Swindon.

Our mission is to provide practical and social support to enable deaf people in Gloucestershire and the surrounding areas to be independent, exercise choice and feel as integrated as possible with the wider community.

Our vision is of a society that actively seeks to break down communication barriers for people with any level of hearing loss.

To meet this overall objective our Charity provides a range of services to enable the people we support to be more independent, to exercise choice and to feel as integrated as possible within the wider community. Our work also extends to supporting family members and carers, as well as professionals and organisations who come across deaf people as patients, clients, customers & work colleagues.

As a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

3.3 Activities, Achievement & Performance

GDA's main activities and areas of expertise are:

Communication Support

GDA is the only local organisation in Gloucestershire providing communication support between deaf and hearing people. GDA enjoys a unique and unrivalled relationship of trust both with the local deaf community and communication support to professionals who work in and around Gloucestershire and Swindon. This means we are well positioned to deliver a service that is cost effective, personal and has all the flexibility and immediate accountability that comes with a local supplier.

Interpreting Service income for the year was £649,060 compared to £658,388 in the previous 12 months. GDA continues to deliver services under contract with Health Trust and Local Authorities and on a bespoke basis to other people and organisations requiring our services. The majority of this income is immediately applied to the costs of the interpretation services, with a small income coming back to GDA to cover internal costs.

Hearing Aid Maintenance and Listening Aid Equipment Provision

GDA is sub-contracted by Gloucestershire Hospitals Hearing Services Department (audiology) to provide an outreach service of routine hearing aid maintenance.

GDA is sub-contracted by Gloucestershire County Council to provide a service of home visits to people with hearing loss in order to make assessments for and install listening aids and visual alerts that will help to keep them safe and reduce social isolation.

In addition, our bespoke equipment showroom offered a room where clients can try before buying from a wider range of listening aid equipment. In the coming financial year, we will be moving this online to help reduce prices and increase the range of products available.

Deaf Awareness Training and British Sign Language Training (BSL College)

GDA is working with local deaf BSL tutors to provide courses at BSL level One and Three. With plans to begin delivering Level One and Two in the next 12 - 18 months. GDA is also offering 'Understanding Deafness' workshops (ranging from 1 hour to all day sessions) to various groups throughout Gloucestershire, such as GP surgeries and Council departments.

Employment Support

This was the final year for the Going the Extra Mile (GEM) Project which was jointly partners working under the consortium lead, Gloucestershire Gateway Trust. The Navigator Developer engaged with and supported individuals who are currently dealing with circumstances that are potentially causing barriers to work, and move these people closer towards education, training, volunteering or work, including self-employment.

Wellbeing Support

A wide range of wellbeing events take place across the year aimed at offering social support. These are a mix of creative and physical opportunities as well as general social events. We have hosted regular talks to give useful advice on topics such as heating costs, mental health and the menopause.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

The wellbeing team also offers one to one support to deaf and hard of hearing community members in areas such as health and wellbeing, access to medical services and end of life care. Our team have undertaken specialist training in supporting end of life care and have been able to support community members whilst in hospice care.

Hear for you and Social Media Outreach

Many deaf and hard of hearing community members use social media to find out what is going on in their local community and the wider deaf community. We use social media accounts across Twitter, Facebook and Instagram to update our community on key news stories relating to the deaf community and to highlight upcoming opportunities at GDA.

We have also redeveloped our newsletter 'Hear For You', a quarterly magazine style newsletter that includes features and stories promoting GDA's work and the communities we represent and serve. The stories and features highlight the experience of deafness in Gloucestershire with the aim of bringing to life the facts and figures previously highlighted.

It is a 20 page document and allows us to report on the progress of all departments, raise personal stories about deafness, promote upcoming social wellbeing events, celebrate previous events and advertise our products and allow us to fundraise.

Community Centre Room Hire

GDA's site at Colin Road, Bamwood in Gloucester comprises our office and our Community Centre. The Centre provides an important community space which is culturally accessible to the local deaf community and welcoming to many deaf-related and non deaf-related voluntary and professional groups.

Children, Young People and Family Support

Families of deaf children and families where one or more parents are deaf or hard of hearing are supported through our monthly activity sessions called 'Dalamatians club' and through our other well being events which are open to them. Intergenerational coffee mornings are very popular.

Families also receive support through our informal advocacy service, accessible by dropping into the centre or by email.

3.4 How the Public Have Benefitted

3433 Communication support - interpreting assignments completed across health, social care, education, employment, justice service and other areas of life.

Hearing aid Maintenance & listening aid equipment provision.

456 Sensory Service Assessments and a total of 2319 clients supported through Gloucestershire Hospitals Hearing Service hearing aid clinics to clean and retube hearing aids.

Deaf awareness training and British Sign language training (BSL College)

12 students undertaking BSL Level 1 - 97% passed their level 1:

9 students undertaking BSL Level 2 - 100% passed their level 2:

Over 50 people have attended 'Understanding Deafness' sessions during the year

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

3.4 (cont) Community Centre Room Hire

The community centre is booked by local organisations and individuals for a wide range of activities that are educational, recreational and social in nature

Community and informal advocacy services

Each week the team at GDA support deaf and hard of hearing community members to access services, find solutions to communication barriers and sign post them onto relevant support.

Children, Young People and Family Support

Every month we have 10 or more families attending our fun Dalmations events for deaf children and children of deaf adults aged 0-8 years old.

Wellbeing Support

936 wellbeing interactions with clients and 39 wellbeing events.

Hear For You and Social Media Outreach

We print 300 copies of 'Hear for You' and these are all received by local community members. In addition our digital copies have reached over 7.6k views this year with 3.5k views in January 2023.

Social Activities

We have been delighted to support the return of regular Deaf Club sessions at the Centre, organised and used by the local deaf community. These have included pub quizzes, bingo nights, social events and talks.

3.5 Looking Ahead

GDA has continued to feel the impact of the slow economic post-Covid recovery and the new challenges presented by sharp increases in the cost of living and commercial cost for essentials like utilities. At the same time public sector funding has been significantly reduced, including for front line services to the deaf and hard of hearing communities. The CEO left GDA in June 2023 following a long term absence. An interim CEO started in May 2023 to support the charity throughout this period.

Trustees acknowledge that they must be proactive in supporting GDA staff to secure new funding and to develop a long term fundraising strategy. We have recently taken the first step in this process by appointing a Fundraising Manager who brings a wealth of professional knowledge and a deeply personal connection to our cause. The Board is also reviewing its reserves policy with a view to building and growing these over the coming years. The Board appointed an interim CEO to establish a strategic recovery plan up to 31st March 2024 whilst we recruit a new permanent CEO.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

4 FINANCIAL REVIEW

4.1 Key facts for the financial year are as follows:

Income: 2022/23 £ 983,762 (2021/2022 £947,976)

Expenditure: 2022/2023 £1,028,999 (2021/2022 £963,465)

Deficit: 2022/23 £45,237 (2021/2022 £15,489)

4.2 Principal sources of Funding & Outgoings

GDA's main source of funding are the contracted programmes of work we deliver on behalf of the NHS and Gloucestershire County Council and a number of smaller, grant funded projects from both public and third sector funders.

GDA recognises the need to increase our fundraising endeavours in order to secure funding to support the charity's core cost and potential new services. As such we have appointed a new Fundraising Manager who will begin their role in the next financial year with targets to bring in new unrestricted funding and support and develop our current fundraising activities.

4.3 Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity. Out of pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

4.4 Financial Status

The charity's current resources from all funding sources including contracts, grants and unrestricted donations are sufficient to meet it's outgoings for at least next year.

4.5 Policy on reserves

GDA believes that in order to provide security and stability to our organisation and staff, sufficient funds need to be held in reserves for unexpected situations, cash flow difficulties or to use as working capital to develop new areas of work.

GDA also needs to have enough money to carry out it's legal obligations in the event of the organisation having to wind up. In particular, the organisation must ensure that it would be able to pay salaries, redundancy costs and any obligations under any leases or other contract.

GDA's funds may be restricted or unrestricted and these are set out separately in the accounts.

GDA has a reserves policy with the following main objectives: *All staff salaries for one month (in order for there to be time to carry out a redundancy consultation), plus the notice period for each post. The notice period required on all contracts e.g. IT support, equipment leases.*

At the end of the financial year we do not currently hold sufficient reserves in cash to meet our reserves policy, however we continue to own our building which is valued at £400,000. The reduction in cash is the result of a number of factors, including the long term absence of a CEO, a lack of uplift from a number of commissioned contracts over the past few years and restrictions in grant funding. As we progress into a new financial year the Board is reviewing options to release some of the equity in the building, while also building new sources of core and unrestricted funds to build these reserves further.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

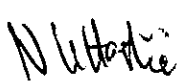
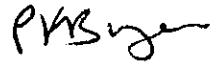
4.6 Statutory Statement on Liabilities

The Trustees declare that:

The Charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (e.g: any outstanding/ongoing contract or legal undertaking to buy or to provide specific services)

The Charity has no debt outstanding at the date of this statement which is owned by the Charity and which is secured by an express charge on any assets of the Charity (e.g a mortgage on property owned by the Charity):

Approved by the Trustees and signed on their behalf:

Nicole Hastie and Patrick Bryan (Co-chairs)

Date: 11th December 2023

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Gloucestershire Deaf Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Tamblyn & Co Limited will be proposed for appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 11th December 2023 and signed on its behalf by:



Mrs. N. Hastie – Trustee



Mr. P. Bryan – Trustee

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2023

Opinion

We have audited the financial statements of Gloucestershire Deaf Association for the year ended 31 March 2023 which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2023 and of its incoming resources and application of resources, including its income and expenditure for the year.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charities' ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our Report of the Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2023

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 11, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2023

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, procedures included the following:

We obtained an understanding of laws and regulations that affect the charity focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operation. Key laws and regulations that we identified included the UK Companies Act, licensing regulations and occupational health and employment legislation.

We enquired of trustees, reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed the controls that the trustees have in place to ensure compliance.

We gained an understanding of the controls that the trustees have in place to detect fraud.

We considered financial statement disclosures and considered if they were compliant with relevant laws and regulations.

We enquired of the trustees and third-party advisors whether there were any actual or potential litigation or claims against the charity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Susan E. Tamblyn (Senior Statutory Auditor)

for and on behalf of Tamblyn & Co Limited

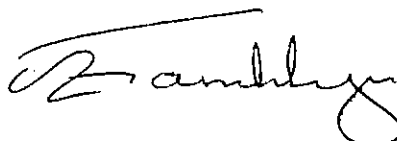
Kinnersley House

Kinnersley

Nr Severn Stoke

Worcestershire

WR8 9JR



Date: 13th December 2023

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2023 £	31/03/2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	22,136	-	22,136	19,225
Activities for generating funds	3	48,402	-	48,402	21,016
Investment income	4	-	-	-	-
Incoming resources from charitable activities					
General	5	807,633		807,633	780,619
Grant income - detail in accounting policies	5	3,537	102,054	105,591	127,116
		881,708	102,054	983,762	947,976
RESOURCES EXPENDED					
Charitable activities					
General	6, 7, 11	921,497	102,054	1,023,551	956,075
Governance costs	8	2,200	-	2,200	2,200
Other resources expended	9	3,248	-	3,248	5,190
Trustee Expenses	10	-	-	-	-
		926,945	102,054	1,028,999	963,465
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		(45,237)	-	(45,237)	(15,489)
Gross transfers between funds					
		-	55,541	55,541	28,200
Net Incoming/(outgoing) resources before other recognised gains and losses					
		(45,237)	55,541	10,304	12,711
Other recognised gains/losses					
Freehold land & buildings revaluation					70,000
Gains on fixed asset investments		-	-	-	-
Net movement in funds		(45,237)	55,541	10,304	82,711
RECONCILIATION OF FUNDS					
Total funds brought forward					
		481,974	83,378	565,352	482,641
TOTAL FUNDS CARRIED FORWARD					
		436,737	138,919	575,656	565,352

The notes form part of these financial statements

The Gloucestershire Deaf Association (Registered number: 2692718)

Balance Sheet
At 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2023 £	31/03/2022 £
FIXED ASSETS					
Tangible assets	12	416,787	-	416,787	404,952
Intangible assets	13	667	-	667	867
		<u>417,454</u>	<u>-</u>	<u>417,454</u>	<u>405,819</u>
CURRENT ASSETS					
Stocks		2,770	-	2,770	7,896
Debtors	14	211,419	-	211,419	150,371
Cash at bank		(67,422)	136,424	69,002	115,665
		<u>146,767</u>	<u>136,424</u>	<u>283,191</u>	<u>273,932</u>
CREDITORS					
Amounts falling due within one year	15	(87,032)	-	(87,032)	(71,125)
		<u>59,735</u>	<u>136,424</u>	<u>196,159</u>	<u>202,807</u>
TOTAL ASSETS LESS CURRENT LIABILITIES					
		477,189	136,424	613,613	608,626
CREDITORS					
Amounts falling due after more than one year	16	(37,957)	-	(37,957)	(43,276)
		<u>439,232</u>	<u>136,424</u>	<u>575,656</u>	<u>565,352</u>
FUNDS					
Unrestricted funds:	17				
Fixed assets and Working Capital				436,737	481,974
Restricted funds				138,919	83,378
TOTAL FUNDS					
				<u>575,656</u>	<u>565,352</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2016).

The financial statements were approved by the Board of Trustees on 11th December 2023 and were signed on its behalf by:

Mrs. N. Hastie – Trustee

Mr. P. Bryan – Trustee

N Hastie
P Bryan

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

1 ACCOUNTING POLICIES

Basis of preparation

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 (FRS 102)) (effective 1 January 2015) – (Charities SORP (FRS102)) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP 102 the restatement of comparative items was required. There were none that required restatement.

Incoming Resources

All income resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations, legacies, and other forms of voluntary income of defined benefit are included in the accounts when received.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold Land	No Depreciation
Freehold Buildings	No Depreciation
Fixtures and Equipment	10% - 25% on Cost
Computer Equipment	25% on Cost

Freehold property has not been depreciated in the year as the Trustees believe that the residual value is unlikely to be less than its respective book amount. It is the policy of the Charity to keep the building in good repair. All cost of repairs is charged to expenses in the period in which they are incurred.

Intangible Fixed Assets

Goodwill is included in the balance sheet at historic cost. The asset is amortised through the Statement of Financial Activities over 5 years. An annual impairment review is carried out.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from Corporation tax on its charitable activities.

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension Costs and other Post-Retirement Benefits

The Charity operates an auto enrolment defined contribution scheme for staff.

Government grants

Government grants received as a part of support during the pandemic relating to revenue are recognised in income over the period in the which the related costs are recognised.

2 VOLUNTARY INCOME

	31/03/2023	31/03/2022
	£	£
Donations	20,744	17,959
Fundraising Activities & Events	1,392	1,266
	=====	=====
	22,136	19,225
	=====	=====

3 ACTIVITIES FOR GENERATING FUNDS

	31/03/2023	31/03/2022
	£	£
Hiring out of facilities	48,402	21,016
	=====	=====

4 INVESTMENT INCOME

	31/03/2023	31/03/2022
	£	£
Investment income and interest	-	-
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

5	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES		31/03/2023	31/03/2022
			£	£
	Activity			
	Interpreting Services	General	649,060	658,388
	Activity income, equipment sales and course fees	General /	25,656	24,311
		Grant income		
	Deaf Awareness & BSL Training Courses	General	41,766	14,321
	GCC-HOH/Installation of Listening Aid Equipment	General	45,300	45,000
	GHNHSFT – Hearing Aid Clinics	General	32,515	32,515
	BBO/GEM Consortium – disabled employment, training, and volunteering	Grant income	13,335	34,278
	Covid 19 grant funding	Grant Income	-	5,146
	Business Interruption Insurance/Insurance Claims	General	-	9,649
	Other grant funding & gift aid	Grant income	105,591	84,127
			913,224	907,735
			=====	=====
6	CHARITABLE ACTIVITIES COSTS		31/03/2023	31/03/2022
			£	£
	General - note 7		1,023,551	956,075
			=====	=====
7	DIRECT COSTS OF CHARITABLE ACTIVITIES		31/03/2023	31/03/2022
			£	£
	Staff costs - note 11		377,395	353,564
	Lip reading		1,114	3,387
	Interpreting		480,286	483,334
	Well Being		4,104	1,180
	Telephone and advertising		9,031	8,797
	Cleaning		5,175	1,450
	Deaf Awareness Training		-	48
	BSL College Training Courses		23,447	6,246
	Staff Training		257	254
	Printing, postage, and stationery		6,107	4,509
	Travelling and expenses		347	4,971
	Internal interpreting costs		3,865	4,773
	Subscriptions and sundries		10,058	1,465
	Covid 19 office expenses		-	26
	Heating and lighting		10,710	3,877
	Repairs and renewals		9,262	3,959
	Rates and insurance		6,264	5,071
	Bank & loan interest charges		3,274	3,911
	Professional and legal fees		16,750	4,934
	Accountancy and bookkeeping		2,422	5,464
	Activity and project costs		37,661	24,011
	Equipment for resale		-	9,533
	IT support/website		15,351	16,717
	Bad debt – write back		675	4,594
			1,023,551	956,075
			=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

8 GOVERNANCE COSTS

31/03/2023	31/03/2022
£	£

Auditors' remuneration	2,200	2,200
	=====	=====

9 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging

31/03/2023	31/03/2022
£	£

Depreciation & amortisation - owned assets	3,248	5,190
	=====	=====

10 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' Expenses

During the year travelling and other expenses of £Nil (2022: £Nil) were reimbursed to Trustees.

11 STAFF COSTS

31/03/2023	31/03/2022
£	£

Wages and salaries	336,410	318,559
Social Security costs	28,951	22,765
Pension costs	12,034	12,240
	=====	=====
	377,395	353,564
	=====	=====

The average number of employees during the year was:

Service delivery	16.7	15.6
	=====	=====
Being a full time equivalent of:	13	13.7
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)
Statement of Financial Activities
For The Year Ended 31 March 2023

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Computer Equipment £	Totals £
COST OR VALUATION				
At 1 April 2022	400,000	45,101	63,565	508,666
Additions	-	520	15,591	16,111
Disposals	-	(22,139)	(40,117)	(62,256)
At 31 March 2023	400,000	23,482	39,039	462,521
DEPRECIATION				
At 1 April 2022	-	44,477	59,237	103,714
Charge for year	-	134	2,913	3,047
Disposals	-	(22,139)	(38,889)	(61,028)
At 31 March 2023	-	22,472	23,261	45,733
NET BOOK VALUE				
At 31 March 2023	400,000	1,010	15,777	416,787
	=====	=====	=====	=====
At 31 March 2022	400,000	624	4,328	404,952
	=====	=====	=====	=====

In 2020 the freehold land and buildings were valued at market value by Ash Chartered Surveyors.

The trustees have agreed to reflect this increase in value in the financial statements.

The market value of £400,000 will be considered, on a yearly basis, by the trustees for any impairment.

13 INTANGIBLE FIXED ASSETS

	GOODWILL £	Total £
COST		
At 1 April 2022	1,000	1,000
Additions	-	-
At 31 March 2023	1,000	1,000
	=====	=====
AMORTISATION		
At 1 April 2022	133	133
Charge for year	200	200
At 31 March 2023	333	333
	=====	=====
NET BOOK VALUE		
At 31 March 2023	667	667
	=====	=====
At 31 March 2022	867	867
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

14	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/03/2023	31/03/2022
		£	£
	Trade debtors	210,161	131,403
	Prepayments and accrued income	1,258	18,968
		-----	-----
		211,419	150,371
		=====	=====
15	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/03/2023	31/03/2022
		£	£
	Trade Creditors	60,939	50,642
	Social Security and other Taxes	8,763	9,879
	Accrued expenses	8,547	5,544
	Accrued income	3,462	
	HSBC Bounce Bank Loan	5,321	5,060
		-----	-----
		87,032	71,125
		=====	=====
16	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31/03/2023	31/03/2022
		£	£
	HSBC Bounce Back Loan	37,957	43,276
		=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

17

MOVEMENT IN FUNDS

	At 01/04/2022	Net movement in funds	Transfers between funds	At 31/03/2023
	£	£	£	£
Unrestricted Funds				
Fixed assets and Working Capital	411,974	(45,237)	-	366,737
Fixed assets revaluation reserve	70,000	-	-	70,000
Total Unrestricted Funds	481,974	(45,237)	-	436,737
	=====	=====	=====	=====
Designated Funds				
Youth	-	-	-	-
Lunch Club	2,508	(1,274)	(614)	620
Media	908	(517)		389
Transport Funding Pot	169	204	(373)	(0)
Forest School Discovery	-	-	-	-
Honeyford Communications Pot	383	(113)	614	885
Dalmatian formally CDCC	417	(91)	-	326
Family Support	593	(318)		275
General	-	-		-
Restricted Funds				
Freemasons Transport Grant	3,600	(2,724)	373	1,249
Individuals Grant Fund – Barnwood Trust	35	(35)		-
Wellbeing officer	36,216	19,640		55,856
Lottery Covid Grant	5,186	(5,186)		-
Growing Our Communities	-	-		-
GCC – Videos for Covid Updates	-	-		-
Independent Age Grant	-	-		-
Covid Tests for interpreters	838	(547)		291
GloW GCC	867	(867)		-
Volunteer Coordinator	2,480	(2,237)		243
Dorothy Bolton Grant for children	2,400	(375)		2,025
HAF Panto Funding	209	(209)		-
Equipment Officer Funding	26,571	(26,571)		-
Barnwood Trust - Equipment Officer	-	8,622		8,622
Barnwood Trust - Digital Inclusion	-	16,530		16,530
GCF - Wellbeing Activities	-	3,667		3,667
St Monica - Digital Inclusion	-	32,000		32,000
National Lottery - Deaf in the Covid Aftermath	-	16,584		16,584
Gloucester Community Investment Fund	-	190		190
GCC Thriving Communities	-	(833)		(833)
TOTAL FUNDS	565,352	10,304	-	575,656
	=====	=====	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

RESTRICTED FUNDS

All expenditure under each project has been paid out in accordance with the restrictions placed on the funds and there are sufficient resources held to enable the funds to be applied in accordance with the restrictions.

DESIGNATED FUND

The Council of Management have designated the funds noted above to finance future expenditure under each of the categories shown.

18 ULTIMATE CONTROLLING PARTY

The Company is controlled by the Council of Management.

Accounts

REGISTERED COMPANY NUMBER: 2692718

REGISTERED CHARITY NUMBER: 1015937

Report of the Trustees and
Financial Statements for The Year Ended 31 March 2022
For
The Gloucestershire Deaf Association



The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2022

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Report of the Independent Auditors	13 to 15
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Balance Sheet	17
Notes to the Financial Statements	18 to 25

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

The Trustees who are also directors of Gloucestershire Deaf Association (GDA) for the purposes of the Companies Act 2006, present their annual report and audited accounts for the year ended 31 March 2022. The Trustees confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, the trust deed, and the Charities SORP (FRS 102) effective 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

2692718

Registered Charity Number

1015937

Registered Office

Centre for Deaf People

Colin Road

Barnwood

Gloucester

GL4 3JL

Trustees

Mr A Bailey

Mr P Bryan - temporary Co-Chair co-opted on 2nd February 2022

Mrs D Greig

Mrs N Hastie - temporary Co-Chair co-opted on 2nd February 2022

Ms L Lea - resigned 2 February 2022

Mr G Mann

Mr P Maynard - resigned 2 February 2022

Ms E Moon

Mr M Pearse - Treasurer

Mr B Willis - resigned 2 February 2022

Miss Sam Stocken - appointed 2 February 2022

Company Secretary

Mrs S Bryant

Auditors

Tamblyn & Co Limited

Kinnersley House

Kinnersley

Worcestershire

WR8 9JR

The Trustees of Gloucestershire Deaf Association (GDA) throughout the year and serving to the date of this report are as shown above. They are also the directors for the purposes of the Companies Act.

We have pleasure in presenting the Annual Report and Financial Statements for the Charity for the year ended 31 March 2022. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102".

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

1 Overview (Objectives and Activities)

GDA is a local deaf charity serving the needs of deaf, deafened, deafblind and hard of hearing people in and around Gloucestershire, South Gloucestershire, Wiltshire, and Swindon.

- 1.2 Our vision is of a society that actively seeks to break down communication barriers for people with any level of hearing loss. To meet this overall objective, our Charity provides a range of services to enable the people we support to be more independent, to exercise choice and to feel as integrated as possible within the wider community. Our work also extends to supporting family members and carers, as well as professionals and organisations who come across deaf people as patients, clients, customers, and work colleagues.

1.3 Public Benefit Statement

In setting the charity's objectives and future activities, GDA's Trustees/Directors have given consideration to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

In particular this means:

- 1.3.1 Keeping our costs and charges for any services to a minimum.
- 1.3.2 Ensuring the benefits, we offer are either restricted to those who are deaf or hard of hearing, or designed to encourage engagement by deaf people with the wider community.
- 1.3.3 That in providing our services and activities, GDA always shows due commitment to safeguarding and promoting the welfare of the people we support.
- 1.4 GDA's main activities and areas of expertise are:
- 1.4.1 communication support
- 1.4.2 hearing aid maintenance and listening aid equipment provision
- 1.4.3 deaf awareness training and British Sign Language training (BSL College).
- 1.4.4 community centre room hire
- 1.4.5 community and informal advocacy services
- 1.4.6 children, young people, and family support
- 1.4.7 employment support
- 1.4.8 wellbeing support
- 1.4.9 social activities
- 1.5 As a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs.
- 1.6 GDA's significant activities and beneficiaries are described in the next section. All our activities are undertaken with the Board being ever mindful of the Charity Commission's guidance on public benefit.
- 1.7 Key facts for the financial year are as follows:
- 1.7.1 Income: 2021/2022 £947,976 (2020/2021 £909,019)
- 1.7.2 Expenditure: 2021/2022 £963,465 (2020/2021 £820,941)
- 1.7.3 Deficit / Surplus: 2021/2022 -£15,489 (2020/2021 £88,078)

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

1.7.4 Number of Beneficiaries/Assignments: 3,664 interpreting assignments, 404 Sensory Services assessments, 209 Gloucestershire Hospitals Hearing Services hearing aid clinics seeing a total of 1,345 clients to clean and retube hearing aids, 1010 wellbeing interactions with clients and 11 GEM participants.

1.7.5 Number of Volunteers: 76

2 Activities (Achievement and Performance)

2.1 Communication Support

2.1.1 GDA is the only local organisation in Gloucestershire providing communication support between deaf and hearing people which now includes Wiltshire and Swindon. During 2021/2022, as in the previous year, we achieved a faultless and complaints free service across contracted and non-contracted assignments.

2.1.2 GDA enjoys a unique and unrivalled relationship of trust both with the local deaf community, and also communication support professionals who work in and around Gloucestershire, Wiltshire, and Swindon. This means we are well positioned to deliver a service that is cost effective, personal, and has all the flexibility and immediate accountability that comes with a local supplier.

2.1.3 During 2021/2022, we successfully fulfilled 3,664 communication support assignments, which is higher than 3,048 in 2020/2021.

2.1.4 As part of GDA's added value, we have worked in partnership with Gloucestershire, Wiltshire and Swindon health and social care partners to deliver important health messages to the deaf community.

2.1.5 Interpreting Service Income for the year increased to £658,388, compared to £525,289 in the previous 12 months. GDA continues to deliver services under contract with Health Trusts and Local Authorities, and on a bespoke basis to other people and organisations requiring our service.

2.2 Hearing Aid Maintenance and Listening Aid Equipment Services

2.2.1 GDA is sub-contracted by Gloucestershire Hospitals Hearing Services Department (Audiology) to provide an outreach service of routine hearing aid maintenance. We hosted 209 clinics seeing a total of 1,345 clients which is an increase from 1,041 in 2020/2021 due to Covid restrictions.

2.2.2 GDA is sub-contracted by Gloucestershire County Council to provide a service of home visits to people with hearing loss in order to make assessments for and install listening aids and visual alerts that will help keep them safe and reduce social isolation. This year we made a total of 404 home visits (compared to only 192 in 2020/2021 due to Covid restrictions).

2.2.3 Income from hearing aid maintenance and listening aid equipment services was £91,950, (£78,060 in 2020/2021). The equipment showroom continues to offer an attractive and comfortable room where clients can try before buying from a wider range of listening aid equipment.

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

2.3 Deaf Awareness Training and Talks

2.3.1 GDA offers a range of bespoke training sessions. These are suitable for employers, as well as health, social care, and other frontline professionals. We also deliver more informal talks to community groups. The workshops and talks we deliver help GDA to achieve our charitable aims, which include raising awareness of the issues faced by our client groups amongst the general public. The aim is to reduce deaf people's isolation and the stigma around deafness and we know that services provided to deaf and hard of hearing people will improve if wider society has a basic level of deaf awareness.

2.3.2 Income from Deaf Awareness training in 2021/2022 was £0 (£750 in 2020/2021). We hope to generate more income in the future including further development of our online resources. After purchasing BSL College for £1000, we delivered our first BSL level 1 courses during this year which were very successful and generated income of £14,321 highlighting a pleasing return on investment. We are very hopeful for the future of BSL College and planning for further courses is underway.

2.4 Community Centre Room Hire and Office Rental

2.4.1 GDA's site at Colin Road, Barnwood in Gloucester comprises our offices and also our Community Centre. The Centre provides an important community space which is culturally accessible to the local deaf community and welcoming to many deaf-related and non deaf-related voluntary and professional groups. There were 188 bookings during the year compared to 16 the previous year.

2.4.2 Combined income from community centre room hires and office rental in 2021/2022 was £21,016 which is a significant increase on the previous year due to the ongoing pandemic (2020/2021: £5,600).

2.5 Employment Project

2.5.1 The Going the Extra Mile (GEM) Project. This was the sixth year of this major project, which is jointly funded by the Big Lottery Fund and European Social Fund. GDA is one of a number of delivery partners working under the consortium lead, Gloucestershire Gateway Trust. The funding to GDA pays the salary of our Navigator Developer, whose responsibility it is to engage with and support individuals who are currently dealing with circumstances that are potentially causing barriers to work, and move these people closer towards education, training, volunteering or work, including self-employment. The project has achieved the following:

2.5.2 We supported 11 participants during the year all of which achieved education or employment outcomes.

2.6 Community services

The sustainability of all the services listed below is wholly dependent on successful fundraising initiatives which take place throughout the year.

In addition, volunteers play an indispensable part in running our clubs, or helping in the office. Many have given years of service for which the organisation is very much in their debt.

2.6.1 Information and Informal Advocacy Service

GDA provides an information and informal advocacy service for people who need assistance with letter writing, phone calls, or form filling.

2.6.2 Lunch Club

GDA's lunch club commenced again during this year and is returning slowly but surely to pre Covid attendance numbers.

2.6.3 Friendship Circles

We put our twice-yearly Friendship Circle social events on hold due to Covid restrictions and we hope to restart the events later in 2022.

Through these activities, GDA meets one of its key charity objectives, which is to help reduce social isolation and loneliness, which so often defines deafness.

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

2.6.4 Lip Reading Classes.

These have been suspended due to low numbers whilst we seek funding. These courses mostly benefit people who have become deaf or hard of hearing later in life, and they serve a dual purpose: learners are taught lip patterns and can practise this difficult skill in a relaxed and supportive environment; at the same time, they get a regular opportunity to socialise among other people with hearing loss. The GDA hopes to re-open these classes later in 2022.

2.7 Children, Young People and Families

2.7.1 Dalmatians (formerly Cirencester Deaf Children's Club)

Now into its eleventh year, the club continued to go from strength to strength, regularly supporting up to 20 children that we have registered under eight years of age, along with their parents/carers and any sibling(s). However, the Play Leader has stepped down so the club is suspended whilst we recruit a new volunteer.

2.7.2 The role of our Children and Families Officer is to work with our young people more on a one-to-one basis, whether that be to access mainstream activities and sports more easily, to help seek out other deaf young people for potential friendships, and also to gain confidence in getting about more independently on a day-to-day basis. Unfortunately, our worker left the organisation in December 2019, and we are still unable to recruit due to a lack of funding. However, we will continue to try and secure this as the post is critical for families.

2.8 Emotional Wellbeing

2.8.1 Our Wellbeing Officer started working with us from January 2021 and successfully achieved this year's target of 20 clients to support. The Wellbeing Officer delivers support to people to access both mainstream and specialist social activities, to reduce feelings of loneliness and promote positive wellbeing, including referrals to specialist support, such as local services and national deaf services.

3 Underpinning Activities

3.1 Marketing and Communications

Having a dedicated member of staff working on digital community interactions and communications has meant GDA has been able to perform well in relation to our film making and social media. This is an important area of work for our charity, as society evolves in the digital age, and we will continue to invest in this.

3.2 Human Resources and Health and Safety

GDA currently outsources its Human Resources and Health and Safety issues to specialist agencies, in order to stay compliant with the latest regulations in those important areas. The Charity's policies and procedures are reviewed annually by these agencies.

3.3 Fundraising

3.3.1 Fundraising has been a challenge during the whole of 2021/2022 due to the ongoing impact of the pandemic. Restrictions have severely impacted our fundraising strategy which in turn has affected our income from fundraising quite drastically with a figure of £1,266 in 2021/2022 (we also only achieved £5,192 in 2020/21).

4 Partnership Working

GDA welcomes opportunities to work in partnership with other like-minded organisations and in addition to prioritise networking as a means to identify and collaborate with strategic partners in order to raise the profile of deafness across a variety of sectors. During this year, we have collaborated with:

4.1 The Cranfield Trust

4.2 South Gloucestershire Council

4.3 Barnwood Trust

4.4 Local statutory organisations, including Gloucestershire County Council, Social Services Sensory Team and ATS (Advisory Teaching Service)

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

- 4.5 Gloucestershire Hospitals NHS Foundation Trust and Great Western Hospitals
- 4.6 Gloucestershire Health & Care Foundation Trust
- 4.7 Gloucestershire Clinical Commissioning Group
- 4.8 Specsavers in Gloucestershire
- 4.9 GEM Project partners
- 4.10 South Gloucestershire Citizens Advice Bureau
- 4.11 Gloucestershire Community Foundation
- 4.12 Bristol Deaf Health Promotion Project
- 4.13 Deaf Studies Trust
- 4.14 Centre for Deaf and Hard of Hearing People

5 Quality

- 5.1 GDA is seeking to ensure that a diverse and highly skilled Board and staff team are in place to deliver good governance and services. This includes deaf and hard of hearing members at all levels, so we remain user led. All GDA personnel (staff and Trustees) are aware of the importance of meeting client needs and requirements and of their individual responsibilities in this area. GDA is committed to making the most effective use of talents and skills of its employees and helping to maximise the contribution they can make. Staff development and training is an integral part of GDA's ethos as is total communication, so we reflect an inclusive approach.

6 Summary of Key Achievements

GDA achieved the following key objectives set out in the business plan for 2021/2022:

- Successfully secured funding to help offset the losses incurred due to COVID-19
- Successfully secured funding to continue our Equipment Sales Officer role
- Successfully secured funding to continue with our Wellbeing service
- Successfully secured funding to recruit a Volunteer Co-ordinator

7 Finance

7.1 Reserves

- 7.1.1 GDA believes that in order to provide security and stability to our organisation and staff, sufficient funds need to be held in reserves for unexpected situations, cash flow difficulties or to use as working capital to develop new areas of work.
- 7.1.2 GDA also needs to have enough money to carry out its legal obligations in the event of the organisation having to wind up. In particular, the organisation must ensure that it would be able to pay salaries, redundancy costs, and any obligations under any leases or other contracts.
- 7.1.3 GDA's funds may be restricted or unrestricted and these are set out separately in the accounts.
- 7.1.4 GDA has a reserves policy with the following main objectives:
 - 7.1.4.1 All staff salaries for one month (in order for there to be time to carry out a redundancy consultation), plus the notice period for each post.
 - 7.1.4.2 The notice period required on all contracts e.g., IT support, equipment leases etc.

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

7.1.5 GDA believes it is not appropriate to hold more reserves than it needs, and so it will not seek further funds if there are sufficient funds in reserves to cover both the amount needed to keep in reserves and the project costs required at the time.

7.1.6 At 31 March 2022, the number of free reserves was £481,974. The Trustees are committed to monitoring the cash flow position of the organisation at regular board meetings and finance sub-committee meetings. These include attendance of the Charity's CEO, Finance Manager, Freelance Management Accountant and Treasurer.

8 Complaints

8.1 GDA has a robust Complaints Procedure. We received no complaints during this year but if complaints are received, we expect to respond with sensitivity and in accordance with our procedure.

8.2 The culture within the organisation is one that welcomes all kinds of feedback, including complaints. It is an indication of the approachability of our organisation and the confidence that our clients have in our ability to listen to their concerns. Complaints enable us to review our services and adapt where necessary, which results in improved services for our clients.

9 Safeguarding Statement

9.1 GDA uses the multi-agency Gloucestershire Adult Safeguarding Policy & Procedures as guidance, and we work closely with the local safeguarding teams. We liaise with the Adult Protection Manager to ensure the nature of the incidents we report is appropriate to enable a proportionate response.

9.2 During this year 2 safeguarding alerts were reported to the local authorities' safeguarding team.

9.3 GDA works hard to be pro-active in safeguarding vulnerable adults and children.

10 Business Plan

10.1 The Strategic Plan 2021-2022 has been translated into a Business Plan for the financial year.

10.2 Progress of the Business Plan is monitored at every Council of Management meeting.

11 Risk Assessment

11.1 A comprehensive risk register is in place and the Board has identified the major risks facing the charity. It describes and evaluates the steps to be taken to manage those risks and provides an action plan to address the improvements required. This is reviewed annually.

12 Trustee Indemnity Insurance

12.1 The Charity has taken out indemnity insurance on behalf of its Trustees.

13 Future plans

13.1 The Charity has resolved to follow the Business Plan for 2021/2022.

13.2 Key objectives include:

13.2.1 A Finance Strategy focusing on the creation of cost centre accountability and individual KPIs for staff

13.2.2 Funding Strategy focusing on the continuation of a rolling programme of grant applications to secure funding for existing activities in addition to new programmes of work

13.2.3 A Marketing Strategy focusing on increasing fundraising and corporate engagement

13.2.4 A People Strategy which focuses on spearheading growth in South Gloucestershire, Wiltshire, Swindon and across the Southwest.

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

14 Structure, Governance and Management

14.1 Governing Principles (The Objects)

14.1.1 The Objects of the Charity are to relieve the disability of deaf people primarily in and around the county of Gloucestershire by the provision of material, spiritual, educational, and social support, to assist them to become more integrated in the wider community, and to promote this object by all appropriate means.

14.1.2 In furtherance of the Objects in 14.1.1 the Charity shall be able to:

14.1.2.1 Study problems relating to deaf people to develop a programme of training and education for those people and the wider community, to include the collection, preparation and distribution of information, statistics, and publicity

14.1.2.2 Raise funds by any means considered necessary, and to include trading activities; sponsorship, grants and other financial assistance from any people or organisations; and traditional charity fundraising in its widest sense

14.1.2.3 Recruit volunteers, and employ such paid staff as are deemed necessary to enable the Charity to fulfil its' aims

14.1.2.4 Make such financial grant or award, and enter into any contract to provide advice or services to any person or organisation as may be deemed appropriate by the Trustees from time to time

14.1.2.5 Organise, provide facilities for and to hold conferences, meetings, training courses, demonstrations, lectures, exhibitions, displays and any similar events

14.1.2.6 Do such other things as assist in the attainment of the Objects of the Charity.

14.2 Mission Statement

To provide practical and social support so as to enable deaf people in Gloucestershire and the surrounding areas to be independent, to exercise choice and to feel as integrated as possible within the wider community.

14.3 Vision

Of a society that actively supports ways to break down communication barriers for deaf and hard of hearing people.

14.4 Values

14.4.1 Getting the basics right

14.4.2 Meeting and whenever possible exceeding expectations

14.4.3 Striving to promote greater independence and choice

14.4.4 Investing in the training, development and pastoral care of staff and volunteers

14.4.5 Being well governed by our Board of Trustees

14.4.6 Promoting equality of access

14.4.7 Recognising the economic, social, and environmental impact of our actions and striving to embed sustainability in everything we do.

14.5 Governing Document

14.5.1 GDA is a company limited by guarantee and therefore does not have a share capital. The liability of each member is limited to their guaranteed amount of £1.

14.5.2 The Charity is registered with the Charity Commission.

14.5.3 GDA is governed by its new Articles of Association dated 26th October 2017. These Articles are a revised version of the original Memorandum and Articles of Association dated 2nd March 1992. The new Articles have been submitted to the Charity Commission, although were not subject to approval, given that the revisions do not include any regulated alterations.

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

14.6 Organisational Structure

The Governance of GDA comprises a Board of Trustees headed by a chairperson. Trustees attend meetings structured as follows:

14.6.1 The Council of Management (CoM) is chaired by a chairperson and comprises the full Board of Trustees. It meets four times a year and has overall responsibility for the Charity's strategic direction and policy.

14.6.2 Board Sub-Groups for:

14.6.2.1 Building and Capital Projects

14.6.2.2 Business Strategy

14.6.2.3 Finance

14.6.2.4 Community/Stakeholder Involvement

14.6.2.5 Fundraising

14.6.2.6 Health and Safety

14.6.2.7 BSL College

Each Sub-Group has its own Terms of Reference and is chaired by a lead trustee appointed by the full Board. Sub-Groups usually meet quarterly or on an 'as needed' basis, and report to the full Board at the next Council of Management meeting.

14.6.3 Day to day management of the Charity is delegated by Trustees to the Chief Executive Officer (CEO), Mrs Sharon Bryant. The CEO works closely with the Senior Management team. The finance team this year was made up of a Finance Manager, a Finance Assistant, and a freelance management accountant. The Finance team is responsible for the handling of all funds received and expended.

14.7 Recruiting and Appointment of the Council of Management

14.7.1 The Directors of the Company are also the Charity Trustees for the purposes of charity law, and under the Company's Articles are known as members of the Council of Management.

14.7.2 Under the requirements of the Articles of Association, one-third of the Council of Management are required to retire from office each year, with those that have served the longest retiring first, after which they may be re-elected at the next Annual General Meeting (AGM).

14.7.3 All members must retire after six consecutive years on the Council of Management, although they may seek re-election after a minimum one-year gap.

14.7.4 In order to uphold the principle of being a user-led organisation, GDA seeks to ensure at least 50% of members on the Council of Management have some level of hearing loss, or a close association (e.g. family member) with deafness.

14.7.5 A regular skills audit is carried out to identify areas where the Council of Management is lacking, and this information is used to target and encourage individuals to apply or be co-opted. Those co-opted during the year then stand for election at the next AGM, to be ratified by the full Council of Management.

14.7.6 Trustees are encouraged to attend training courses to broaden their knowledge and skills, and a training budget is allocated for this purpose. Hearing Trustees and those with an acquired hearing loss are specifically required to undertake Deaf Awareness training provided by an appropriate GDA staff member. At a Council of Management, all Trustees and guests are expected to reflect their understanding of how to communicate effectively and supportively in a mixed hearing and deaf environment.

The Gloucestershire Deaf Association

Report of the Trustees

For the Year Ended 31 March 2022

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Gloucestershire Deaf Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

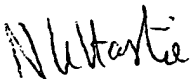
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

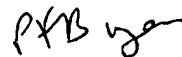
AUDITORS

The auditors, Tamblyn & Co Limited will be proposed for appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 14.12.22 and signed on its behalf by:



Mrs. N. Hastie – Trustee



Mr. P. Bryan – Trustee

The Gloucestershire Deaf Association

Report of the Independent Auditor

For the Year Ended 31 March 2022

Opinion

We have audited the financial statements of Gloucestershire Deaf Association for the year ended 31 March 2022 which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2022 and of its incoming resources and application of resources, including its income and expenditure for the year.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charities' ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our Report of the Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

The Gloucestershire Deaf Association

Report of the Independent Auditor

For the Year Ended 31 March 2022

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 12, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, procedures included the following:

We obtained an understanding of laws and regulations that affect the charity focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operation. Key laws and regulations that we identified included the UK Companies Act, licensing regulations and occupational health and employment legislation.

We enquired of trustees, reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed the controls that the trustees have in place to ensure compliance.

We gained an understanding of the controls that the trustees have in place to detect fraud.

The Gloucestershire Deaf Association

Report of the Independent Auditor

For the Year Ended 31 March 2022

The risk of fraud and non-compliance with laws and regulations was considered during the audit with regard to the misappropriation of cash, onerous lease provision and non-compliance with debt covenants.

We considered financial statement disclosures and considered if they were compliant with relevant laws and regulations.

We enquired of the trustees and third-party advisors whether there were any actual or potential litigation or claims against the charity.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.

Susan E. Tamblyn (Senior Statutory Auditor)

for and on behalf of Tamblyn & Co Limited

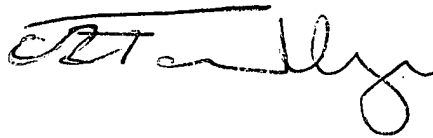
Kinnersley House

Kinnersley

Nr Severn Stoke

Worcestershire

WR8 9JR



Date: 15.12.22.....

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2022 £	31/03/2021 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	19,225	-	19,225	137,253
Activities for generating funds	3	21,016	-	21,016	5,600
Investment income	4	-	-	-	2
Incoming resources from charitable activities					
General	5	780,619	-	780,619	608,683
Grant income - detail in accounting policies	5	48,693	78,423	127,116	157,481
		869,553	78,423	947,976	909,019
RESOURCES EXPENDED					
Charitable activities					
General	6, 7, 11	877,652	78,423	956,075	805,155
Governance costs	8	2,200	-	2,200	2,200
Other resources expended	9	5,190	-	5,190	13,586
Trustee Expenses	10	-	-	-	-
		885,042	78,423	963,465	820,941
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS					
		(15,489)	-	(15,489)	88,078
Gross transfers between funds					
		-	28,200	28,200	46,126
Net incoming/(outgoing) resources before other recognised gains and losses					
		(15,489)	28,200	12,711	134,204
Other recognised gains/losses					
Freehold land & buildings revaluation		70,000		70,000	-
Gains on fixed asset investments		-	-	-	-
Net movement in funds		54,511	28,200	82,711	134,204
RECONCILIATION OF FUNDS					
Total funds brought forward					
		427,463	55,178	482,641	348,437
TOTAL FUNDS CARRIED FORWARD					
		481,974	83,378	565,352	482,641
		=====	=====	=====	=====

The notes form part of these financial statements

The Gloucestershire Deaf Association (Registered number: 2692718)

Balance Sheet
At 31 March 2022

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2022 £	31/03/2021 £
FIXED ASSETS					
Tangible assets	12	404,952	-	404,952	337,959
Intangible assets	13	867		867	
		-----	-----	-----	-----
		405,819	-	405,819	337,959
CURRENT ASSETS					
Stocks		7,896	-	7,896	4,263
Debtors	14	150,371	-	150,371	125,955
Cash at bank		32,287	83,378	115,665	141,673
		-----	-----	-----	-----
		190,554	83,378	273,932	271,891
CREDITORS					
Amounts falling due within one year	15	(71,125)	-	(71,125)	(81,376)
		-----	-----	-----	-----
		119,430	83,378	202,807	190,515
		-----	-----	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		525,249	83,378	608,626	528,474
CREDITORS					
Amounts falling due after more than one year	16	(43,276)	-	(43,276)	(45,833)
		-----	-----	-----	-----
		481,974	83,378	565,352	482,641
		=====	=====	=====	=====
FUNDS					
	17				
Unrestricted funds:					
Fixed assets and Working Capital				481,974	427,463
Restricted funds				83,378	55,178
				-----	-----
TOTAL FUNDS				565,352	482,641
				=====	=====

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2016).

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

Mrs. N. Hastie – Trustee

N. Hastie

Mr. P. Bryan – Trustee

P. Bryan

14.12.22

Statement of Financial Activities
For The Year Ended 31 March 2022

1 ACCOUNTING POLICIES

Basis of preparation

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 (FRS 102)) (effective 1 January 2015) – (Charities SORP (FRS102)) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP 102 the restatement of comparative items was required. There were none that required restatement.

Incoming Resources

All income resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations, legacies, and other forms of voluntary income of defined benefit are included in the accounts when received.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold Land	No Depreciation
Freehold Buildings	No Depreciation
Fixtures and Equipment	10% - 25% on Cost
Computer Equipment	25% on Cost

Freehold property has not been depreciated in the year as the Trustees believe that the residual value is unlikely to be less than its respective book amount. It is the policy of the Charity to keep the building in good repair. All cost of repairs is charged to expenses in the period in which they are incurred.

Intangible Fixed Assets

Goodwill is included in the balance sheet at historic cost. The asset is amortised through the Statement of Financial Activities over 5 years. An annual impairment review is carried out.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from Corporation tax on its charitable activities.

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2022

Pension Costs and other Post-Retirement Benefits

The Charity operates an auto enrolment defined contribution scheme for staff.

Government grants

Government grants received as a part of support during the pandemic relating to revenue are recognised in income over the period in the which the related costs are recognised.

2

VOLUNTARY INCOME

	31/03/2022	31/03/2021
	£	£
Donations	17,959	132,061
Fundraising Activities & Events	1,266	5,192
	-----	-----
	19,225	137,253
	=====	=====

3

ACTIVITIES FOR GENERATING FUNDS

	31/03/2022	31/03/2021
	£	£
Hiring out of facilities	21,016	5,600
	=====	=====

4

INVESTMENT INCOME

	31/03/2022	31/03/2021
	£	£
Investment income and interest	-	2
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities

For The Year Ended 31 March 2022

5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31/03/2022	31/03/2021
		£	£
	Activity		
Interpreting Services	General	658,388	525,289
Activity income, equipment sales and course fees	General /	24,311	3,880
	Grant income		
Deaf Awareness Training	General	-	750
BSL College Training Courses	General	14,321	-
Well Being	Grant income	-	13,144
GCC-HOH/Installation of Listening Aid Equipment	General	45,000	45,000
GHNHSFT – Hearing Aid Clinics	General	32,515	32,515
BBO/GEM Consortium – disabled employment, training, and volunteering	Grant income	34,278	35,348
Covid 19 grant funding	Grant income	5,146	81,092
Business Interruption Insurance/Insurance Claims	General	9,649	
Other grant funding	Grant income	84,127	29,146
		-----	-----
		907,735	766,164
		=====	=====

6 CHARITABLE ACTIVITIES COSTS

	31/03/2022	31/03/2021
	£	£
General - note 7	956,075	805,155
	-----	-----

7 DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/03/2022	31/03/2021
	£	£
Staff costs	353,564	322,853
Lip reading	3,387	-
Interpreting	483,334	387,712
Well Being	1,180	1,071
Telephone and advertising	8,797	5,926
Cleaning	1,450	230
Deaf Awareness Training	48	675
BSL College Training Courses	6,246	-
Staff Training	254	587
Printing, postage, and stationery	4,509	3,851
Travelling and expenses	4,971	3,639
Internal interpreting costs	4,773	2,306
Subscriptions and sundries	1,465	264
Covid 19 office expenses	26	6,989
Heating and lighting	3,877	3,953
Repairs and renewals	3,959	2,988
Rates and insurance	5,071	4,641
Bank & loan interest charges	3,911	4,574
Professional and legal fees	4,934	9,089
Accountancy and bookkeeping	5,464	7,219
Activity and project costs	24,011	12,952
Equipment for resale	9,533	247
IT support/website	16,717	22,947
Bad debt – write back	4,594	442
	-----	-----
	956,075	805,155
	=====	=====

Statement of Financial Activities
For The Year Ended 31 March 2022

8 GOVERNANCE COSTS

31/03/2022	31/03/2021
£	£
Auditors' remuneration	2,200
=====	=====

9 NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging

31/03/2022	31/03/2021
£	£
Depreciation & amortisation - owned assets	5,190
=====	=====

10 TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' Expenses

During the year travelling and other expenses of £Nil (2021: £Nil) were reimbursed to Trustees.

11 STAFF COSTS

31/03/2022	31/03/2021
£	£
Wages and salaries	318,559
Social Security costs	22,765
Pension costs	12,240
=====	=====
353,564	322,853
=====	=====

The average number of employees during the year was:

Service delivery	15.6	14.4
	=====	=====
Being a full time equivalent of:	12.8	12.8
	=====	=====

Statement of Financial Activities
For The Year Ended 31 March 2022

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Computer Equipment £	Totals £
COST OR VALUATION				
At 1 April 2021	330,000	45,101	61,516	436,617
Additions	-	-	2,049	2,049
Revaluation	70,000	-	-	70,000
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2022	400,000	45,101	63,565	508,666
DEPRECIATION				
At 1 April 2021	-	44,395	54,263	98,658
Charge for year	-	82	4,974	5,056
	-----	-----	-----	-----
At 31 March 2022	-	44,477	59,237	103,714
	-----	-----	-----	-----
NET BOOK VALUE				
At 31 March 2022	400,000	624	4,328	404,952
	=====	=====	=====	=====
At 31 March 2021	330,000	706	7,253	337,959
	=====	=====	=====	=====

In 2020 the freehold land and buildings were valued at market value by Ash Chartered Surveyors.

The trustees have agreed to reflect this increase in value in the financial statements.

The market value of £400,000 will be considered, on a yearly basis, by the trustees for any impairment.

13 INTANGIBLE FIXED ASSETS

	GOODWILL £	Total £
COST		
At 1 April 2021	-	-
Additions	1,000	1,000
	-----	-----
At 31 March 2022	1,000	1,000
	=====	=====
AMORTISATION		
At 1 April 2021	-	-
Charge for year	133	133
	-----	-----
At 31 March 2022	133	133
	-----	-----
NET BOOK VALUE		
At 31 March 2022	867	867
	=====	=====
At 31 March 2021	-	-
	=====	=====

Statement of Financial Activities
For The Year Ended 31 March 2022

14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2022	31/03/2021
	£	£
Trade debtors	131,403	123,061
Prepayments and accrued income	18,968	2,894
	-----	-----
	150,371	125,955
	=====	=====

15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2022	31/03/2021
	£	£
Trade Creditors	50,642	62,017
Social Security and other Taxes	9,879	9,778
Accrued expenses	5,544	2,747
HSBC Bounce Bank Loan	5,060	4,167
Loan	-	2,667
	-----	-----
	71,125	81,376
	=====	=====

16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/03/2022	31/03/2021
	£	£
HSBC Bounce Back Loan	43,276	45,833
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2022

17 MOVEMENT IN FUNDS

	At 01/04/2021	Net movement in funds	Transfers between funds	At 31/03/2022
	£	£	£	£
Unrestricted Funds				
Fixed assets and Working Capital	427,463	(15,489)	-	411,974
Fixed assets revaluation reserve	-	70,000	-	70,000
Total Unrestricted Funds	427,463	54,511	-	481,974
	=====	=====	=====	=====
Designated Funds				
Youth	400	-	(400)	-
Lunch Club	3,997	(1,489)		2,508
Media	2,070	(1,164)		906
Transport Funding Pot	-	(57)	226	169
Forest School Discovery	226	-	(226)	-
Honeyford Communications Pot	383	-		383
Dalmatian formally CDCC	632	(615)	400	417
Family Support	593	-		593
General	(155)	155		-
Restricted Funds	-	-		-
Freemasons Transport Grant	-	3,600		3,600
Individuals Grant Fund – Barnwood Trust	3,751	(3,716)		35
Wellbeing officer	20,990	15,226		36,216
Lottery Covid Grant	10	5,176		5,186
Growing Our Communities	7,519	(7,519)		-
GCC – Videos for Covid Updates	1,000	(1,000)		-
Independent Age Grant	13,753	(13,753)		-
Covid Tests for interpreters	10	828		838
GloW GCC	-	867		867
Volunteer Coordinator	-	2,480		2,480
Dorothy Bolton Grant for children	-	2,400		2,400
HAF Panto Funding	-	209		209
Equipment Officer Funding	-	26,571		26,571
TOTAL FUNDS	482,641	82,711	0	565,352
	=====	=====	=====	=====

RESTRICTED FUNDS

All expenditure under each project has been paid out in accordance with the restrictions placed on the funds and there are sufficient resources held to enable the funds to be applied in accordance with the restrictions.

DESIGNATED FUND

The Council of Management have designated the funds noted above to finance future expenditure under each of the categories shown.

Statement of Financial Activities
For The Year Ended 31 March 2022

18 ULTIMATE CONTROLLING PARTY

The Company is controlled by the Council of Management.

Accounts

REGISTERED COMPANY NUMBER: 2692718

REGISTERED CHARITY NUMBER: 1015937

Report of the Trustees and
Financial Statements for The Year Ended 31 March 2021
For
The Gloucestershire Deaf Association



The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

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The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

The Trustees who are also directors of Gloucestershire Deaf Association (GDA) for the purposes of the Companies Act 2006, present their annual report and audited accounts for the year ended 31 March 2021. The Trustees confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, the trust deed, and the Charities SORP (FRS 102) effective 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

2692718

Registered Charity Number

1015937

Registered Office

Centre for Deaf People
Colin Road
Barnwood
Gloucester GL4 3JL

Trustees

Mr A Bailey
Mr. P Bryan - Vice Chair
Mr C Gardner - resigned 23 November 2020
Mrs D Greig
Mrs N Hastie
Ms. L Lea - Co-Chair
Mr G Mann – appointed 23 November 2020
Mr P Maynard - Co-Chair
Ms E Moon - appointed 23 November 2020
Mr J Moffitt - resigned 23 November 2020
Mr M Pearse - Treasurer
Mr B Willis

Company Secretary

Mrs S Bryant

Auditors

Tamblyn & Co Limited
Kinnersley House
Kinnersley
Worcestershire
WR8 9JR

The Trustees of Gloucestershire Deaf Association (GDA) throughout the year and serving to the date of this report are as shown above. They are also the directors for the purposes of the Companies Act.

We have pleasure in presenting the Annual Report and Financial Statements for the Charity for the year ended 31 March 2021. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102".

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

1. Overview (Objectives and Activities)

- 1.1 GDA is a local deaf charity serving the needs of deaf, deafened, deafblind and hard of hearing people in and around Gloucestershire, South Gloucestershire, Wiltshire, and Swindon.
- 1.2 Our vision is of a society that actively seeks to break down communication barriers for people with any level of hearing loss. To meet this overall objective, our Charity provides a range of services to enable the people we support to be more independent, to exercise choice and to feel as integrated as possible within the wider community. Our work also extends to supporting family members and carers, as well as professionals and organisations who come across deaf people as patients, clients, customers, and work colleagues.

1.3 Public Benefit Statement

In setting the charity's objectives and future activities, GDA's Trustees/Directors have given consideration to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

In particular this means:

- 1.3.1 Keeping our costs and charges for any services to a minimum
- 1.3.2 Ensuring the benefits, we offer are either restricted to those who are deaf or hard of hearing, or designed to encourage engagement by deaf people with the wider community
- 1.3.3 That in providing our services and activities, GDA always shows due commitment to safeguarding and promoting the welfare of the people we support.

1.4 GDA's main activities and areas of expertise are:

- 1.4.1 communication support
- 1.4.2 hearing aid maintenance and listening aid equipment provision
- 1.4.3 deaf awareness training
- 1.4.4 community centre room hire
- 1.4.5 community and informal advocacy services
- 1.4.6 children, young people, and family support
- 1.4.7 employment support
- 1.4.8 wellbeing support
- 1.4.9 social activities

1.5 As a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs.

1.6 GDA's significant activities and beneficiaries are described in the next section. All our activities are undertaken with the Board being ever mindful of the Charity Commission's guidance on public benefit.

1.7 Key facts for the financial year are as follows:

- 1.7.1 Income: 2020/2021 £909,019
- 1.7.2 Expenditure: 2020/2021 £820,941
- 1.7.3 Surplus: 2020/2021 £88,078
- 1.7.4 Number of Beneficiaries/Assignments: 3,048 interpreting assignments, 4 care home clinics with 20 clients seen, 426 Sensory Services assessments (192 home visits and 234 remote assessments due to Covid restrictions), 23 Gloucestershire Hospitals Hearing Services hearing aid clinics and 115 days of door-to-door home clinics due to Covid restrictions seeing a total of 1,041 clients to clean and retube hearing aids, 18 wellbeing clients and 7 GEM participants.
- 1.7.5 Number of Volunteers: 40

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

2. Activities (Achievement and Performance)

2.1 Communication Support

- 2.1.1 GDA is the only local organisation in Gloucestershire providing communication support between deaf and hearing people which now includes Wiltshire and Swindon. During 2020/2021, as in the previous year, we achieved a faultless and complaints free service across contracted and non-contracted assignments.
- 2.1.2 GDA enjoys a unique and unrivalled relationship of trust both with the local deaf community and also communication support professionals who work in and around Gloucestershire, Wiltshire, and Swindon. This means we are well positioned to deliver a service that is cost effective, personal, and has all the flexibility and immediate accountability that comes with a local supplier.
- 2.1.3 During 2020/2021, we successfully fulfilled 3,048 communication support assignments, which is slightly lower than 3,688 in 2020/2021. This is in part due to the impact of COVID-19 and the subsequent lockdowns in 2020/2021 and beyond which led to cancellations of interpreting bookings.
- 2.1.4 As part of GDA's added value, we have worked in partnership with Gloucestershire, Wiltshire and Swindon health and social care partners to deliver important health messages to the deaf community. One example of this was the production of BSL videos to accompany the Government briefings during 2020 to explain the impact of the pandemic and emphasise how to stay safe.
- 2.1.5 Interpreting Service Income for the year reduced to £525,289, a decrease of 15% on the previous 12 months (£618,585 in 2019/2020). GDA continues to deliver services under contract with Health Trusts and Local Authorities, and on a bespoke basis to other people and organisations requiring our service.

2.2 Hearing Aid Maintenance and Listening Aid Equipment Services

- 2.2.1 GDA is sub-contracted by Gloucestershire Hospitals Hearing Services Department (Audiology) to provide an outreach service of routine hearing aid maintenance. We hosted 23 of our normal clinics and 115 days of door-to-door home clinics seeing a total of 1,041 clients which is a big decrease from 3,431 in 2019/2020 due to Covid restrictions.
- 2.2.2 GDA is sub-contracted by Gloucestershire County Council to provide a service of home visits to people with hearing loss in order to make assessments for and install listening aids and visual alerts that will help keep them safe and reduce social isolation. This year we made a total of 192 home visits and 234 remote assessments due to Covid restrictions, a total of 426 assessments in total under this contracted service (compared to 1,576 in 2019/2020). This was again affected by the Covid restrictions.
- 2.2.3 Income from hearing aid maintenance and listening aid equipment services was £78,060, (£86,366 in 2019/2020). The equipment showroom continues to offer an attractive and comfortable room where clients can try before buying from a wider range of listening aid equipment. A new Equipment Sales Assistant has been in post since January 2021 following a long gap of having no one in post since September 2019 so sales are slowly taking off again.

2.3 Deaf Awareness Training and Talks

- 2.3.1 GDA offers a range of bespoke training sessions and during 2020/2021 2 workshops were delivered. These are suitable for employers, as well as health, social care, and other frontline professionals. We also deliver more informal talks to

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

community groups. The workshops and talks we deliver help GDA to achieve our charitable aims, which include raising awareness of the issues faced by our client groups amongst the general public. The aim is to reduce deaf people's isolation and the stigma around deafness and we know that services provided to deaf and hard of hearing people will improve if wider society has a basic level of deaf awareness.

- 2.3.2 Income from Deaf Awareness training in 2020/2021 was £750 (£2,345 in 2019/2020). We hope to generate more income in the future including further development of our online resources.

2.4 Community Centre Room Hire and Office Rental

- 2.4.1 GDA's site at Colin Road, Barnwood in Gloucester comprises our offices and also our Community Centre. The Centre provides an important community space which is culturally accessible to the local deaf community and welcoming to many deaf-related and non-deaf-related voluntary and professional groups. Our average weekly bookings are 16.
- 2.4.2 Combined income from community centre room hires and office rental in 2020/2021 was £5,600 which is a significant decrease on the previous year due to the ongoing pandemic (2019/2020: £41,555). We anticipate that the pandemic will continue to impact on our ability to generate income in the future so this will need to be monitored carefully.

2.5 Employment Project

- 2.5.1 The Going the Extra Mile (GEM) Project. This was the fifth year of this major project, which is jointly funded by the Big Lottery Fund and European Social Fund. GDA is one of a number of delivery partners working under the consortium lead, Gloucestershire Gateway Trust. The funding to GDA pays the salary of our Navigator Developer, whose responsibility it is to engage with and support individuals who are currently dealing with circumstances that are potentially causing barriers to work, and move these people closer towards education, training, volunteering or work, including self-employment. The project has achieved the following:

We supported 7 new participants during the year all of which achieved education or employment outcomes.

2.6 Community services

The sustainability of all the services listed below is wholly dependent on successful fundraising initiatives which take place throughout the year.

In addition, volunteers play an indispensable part in running our clubs, or helping in the office. Many have given years of service for which the organisation is very much in their debt.

- 2.6.1 **Information and Informal Advocacy Service**
GDA provides an information and informal advocacy service for people who need assistance with letter writing, phone calls, or form filling.
- 2.6.2 **Lunch Club**
GDA's lunch club was suspended due to Covid and will be returning later in 2021.
- 2.6.3 **Friendship Circles**
We put our twice-yearly Friendship Circle social events on hold due to Covid restrictions and we will restart the events in 2022.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

Through these activities, GDA meets one of its key charity objectives, which is to help reduce social isolation and loneliness, which so often defines deafness.

2.6.4 Lip Reading Classes.

We did not run any weekly lip-reading classes in Gloucester, Cirencester and Cheltenham due to Covid restrictions. These courses mostly benefit people who have become deaf or hard of hearing later in life, and they serve a dual purpose: learners are taught lip patterns and can practise this difficult skill in a relaxed and supportive environment; at the same time, they get a regular opportunity to socialise among other people with hearing loss. The GDA will re-open these classes later in 2021.

2.7 Children, Young People and Families

2.7.1 Dalmatians (formerly Cirencester Deaf Children's Club)

Now into its tenth year, the club continues to go from strength to strength, regularly supporting up to 20 children that we have registered under eight years of age, along with their parents/carers and any sibling(s).

2.7.2 The role of our Children and Families Officer is to work with our young people more on a one-to-one basis, whether that be to access mainstream activities and sports more easily, to help seek out other deaf young people for potential friendships, and also to gain confidence in getting about more independently on a day-to-day basis. Unfortunately, our worker left the organisation in December 2019, and we are still unable to recruit due to a lack of funding. However, we will continue to try and secure this as the post is critical for families.

2.8 Emotional Wellbeing

2.8.1 Our Wellbeing Officer started working with us from January 2021 and successfully achieved this financial year's target of clients to support. The Wellbeing Officer delivers support to people to access both mainstream and specialist social activities, to reduce feelings of loneliness and promote positive wellbeing, including referrals to specialist support, such as local services and national deaf services.

3 Underpinning Activities

3.1 Marketing and Communications

Having a dedicated member of staff working on digital community interactions and communications has meant GDA has been able to perform well in relation to our film making and social media. This is an important area of work for our charity, as society evolves in the digital age, and we will continue to invest in this.

3.2 Human Resources and Health and Safety

GDA currently outsources its Human Resources and Health and Safety issues to specialist agencies, in order to stay compliant with the latest regulations in those important areas. The Charity's policies and procedures are reviewed annually by this agency.

3.3 Fundraising

Fundraising has been a challenge during the whole of 2020/2021 due to the ongoing pandemic. Restrictions have severely impacted our fundraising strategy which in turn has affected our income from fundraising quite drastically with a figure of £5,192 in 2020/2021 compared to £33,359 in 2019/2020.

4 Partnership Working

GDA welcomes opportunities to work in partnership with other like-minded organisations and in addition to prioritise networking as a means to identify and collaborate with strategic partners in

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

order to raise the profile of deafness across a variety of sectors. During this year, we have collaborated with:

- 4.1 Local statutory organisations, including Gloucestershire County Council, Social Services Sensory Team and ATS (Advisory Teaching Service)
- 4.2 Gloucestershire Hospitals NHS Foundation Trust and Great Western Hospitals
- 4.3 Gloucestershire Health & Care Foundation Trust
- 4.4 Gloucestershire Clinical Commissioning Group
- 4.5 Ecclesiastical Insurance
- 4.6 Coventry Building Society (Cirencester branch)
- 4.7 GEM Project partners
- 4.8 South Gloucestershire Citizens Advice Bureau
- 4.9 GIN Business Network
- 4.10 Gloucestershire Community Foundation
- 4.11 Bristol Deaf Health Promotion Project
- 4.12 Deaf Studies Trust
- 4.13 Centre for Deaf and Hard of Hearing People

5 Quality

- 5.1 GDA ensures that a diverse and highly skilled Board and staff team are in place to deliver good governance and services. This includes deaf and hard of hearing members at all levels, so we remain user led. All GDA personnel (staff and Trustees) are aware of the importance of meeting client needs and requirements and of their individual responsibilities in this area. GDA is committed to making the most effective use of talents and skills of its employees and helping to maximise the contribution they can make. Staff development and training is an integral part of GDA's ethos as is total communication, so we reflect an inclusive approach.
- 5.2 GDA achieved PQASSO Level 2 Accreditation and is the first user-led organisation in Gloucestershire to have done so. PQASSO Level 2 is the only kite mark endorsed by the Charity Commission and it recognises the high standard at which GDA operates across 12 different areas of performance including leadership, governance, and financial management. We are currently looking at renewing this.

6 Summary of Key Achievements

GDA achieved the following key objectives set out in the business plan for 2020/2021:

- Successfully secured funding to help offset the losses incurred due to COVID-19
- Successfully secured funding to reinstate our Equipment Sales Officer in January 2021
- Successfully secured funding to introduce a Wellbeing Officer post in January 2021
- Successful partnership bid with Centre for Deaf and Hard of Hearing People which secured Lottery funding to run an employment project for deaf people impacted by COVID-19 for 6 months.

7 Finance

- 7.1 The financial year was notable for achieving a surplus due to the receipt of a legacy for which the GDA is extremely grateful for and humbled to have received, especially in such a challenging year.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

7.2 Reserves

- 7.2.1 GDA believes that in order to provide security and stability to our organisation and staff, sufficient funds need to be held in reserves for unexpected situations or cash flow difficulties, or to use as working capital to develop new areas of work.
- 7.2.2 GDA also needs to have enough money to carry out its legal obligations in the event of the organisation having to wind up. In particular, the organisation must ensure that it would be able to pay salaries, redundancy costs, and any obligations under any leases or other contracts.
- 7.2.3 GDA's funds may be restricted or unrestricted and these are set out separately in the accounts.
- 7.2.4 GDA has a reserves policy with the following main objectives:
 - 7.2.4.1 All staff salaries for one month (in order for there to be time to carry out a redundancy consultation), plus the notice period for each post.
 - 7.2.4.2 The notice period required on all contracts e.g., IT support, equipment leases etc.
- 7.2.5 GDA believes it is not appropriate to hold more reserves than it needs, and so it will not seek further funds if there are sufficient funds in reserves to cover both the amount needed to keep in reserves and the project costs required at the time.
- 7.2.6 At 31 March 2021, the number of free reserves was £427,463. The Trustees are committed to monitoring the cash flow position of the organisation at regular board meetings and finance sub-committee meetings. These include attendance of the Charity's CEO, Finance Manager, Freelance Management Accountant and Treasurer.
- 7.2.7 The Trustees have included in GDA's Strategy Plan 2016-2021 the agreed actions to continue diversifying the Charity's funding base.

8 Complaints

- 8.1 GDA has a robust Complaints Procedure. We received no complaints during this year but if complaints are received, we expect to respond with sensitivity and in accordance with our procedure.
- 8.2 The culture within the organisation is one that welcomes all kinds of feedback, including complaints. It is an indication of the approachability of our organisation and the confidence that our clients have in our ability to listen to their concerns. Complaints enable us to review our services and adapt where necessary, which results in improved services for our clients.

9 Safeguarding Statement

- 9.1 GDA uses the multi-agency Gloucestershire Adult Safeguarding Policy & Procedures as guidance, and we work closely with the local safeguarding teams. We liaise with the Adult Protection Manager to ensure the nature of the incidents we report is appropriate to enable a proportionate response.
- 9.2 During this year 1 safeguarding alert was reported to the local authorities' safeguarding team.
- 9.3 GDA works hard to be pro-active in safeguarding vulnerable adults and children.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

10 Business Plan

10.1 The Strategic Plan up until 2021 has been translated into a Business Plan for the financial year.

10.2 Progress of the Business Plan is monitored at every Council of Management meeting.

11 Risk Assessment

11.1 A comprehensive risk register is in place and the Board has identified the major risks facing the charity. It describes and evaluates the steps to be taken to manage those risks and provides an action plan to address the improvements required. This is reviewed annually.

12 Trustee Indemnity Insurance

12.1 The Charity has taken out indemnity insurance on behalf of its Trustees.

13 Future plans

13.1 The Charity has resolved to follow the Business Plan for 2020/2021 presented to the Council of Management in September 2020 taking into account the impact of the pandemic.

Key objectives include:

- 13.1.1 A Finance Strategy focusing on the creation of cost centre accountability and individual KPIs for staff
- 13.1.2 A Funding Strategy focusing on the continuation of a rolling programme of grant applications to secure funding for existing activities in addition to new programmes of work
- 13.1.3 A Marketing Strategy focusing on increasing fundraising and corporate engagement
- 13.1.4 A People Strategy which focuses on spearheading growth in South Gloucestershire, Wiltshire, Swindon and across the Southwest.

14 Structure, Governance and Management

14.1 Governing Principles (The Objects)

14.1.1 The Objects of the Charity are to relieve the disability of deaf people primarily in and around the county of Gloucestershire by the provision of material, spiritual, educational, and social support, to assist them to become more integrated in the wider community, and to promote this object by all appropriate means.

14.1.2 In furtherance of the Objects in 14.1.1 the Charity shall be able to:

- 14.1.2.1 Study problems relating to deaf people to develop a programme of training and education for those people and the wider community, to include the collection, preparation and distribution of information, statistics, and publicity
- 14.1.2.2 Raise funds by any means considered necessary, and to include trading activities; sponsorship, grants and other financial assistance from any people or organisations; and traditional charity fundraising in its widest sense

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

- 14.1.2.3 Recruit volunteers, and employ such paid staff as are deemed necessary to enable the Charity to fulfil its aims
- 14.1.2.4 Make such financial grant or award, and enter into any contract to provide advice or services to any person or organisation as may be deemed appropriate by the Trustees from time to time
- 14.1.2.5 Organise, provide facilities for and to hold conferences, meetings, training courses, demonstrations, lectures, exhibitions, displays and any similar events
- 14.1.2.6 Do such other things as assist in the attainment of the Objects of the Charity.

14.2 Mission Statement

To provide practical and social support so as to enable deaf people in Gloucestershire and the surrounding areas to be independent, to exercise choice and to feel as integrated as possible within the wider community.

14.3 Vision

Of a society that actively supports ways to break down communication barriers for deaf and hard of hearing people.

14.4 Values

- 14.4.1 Getting the basics right
- 14.4.2 Meeting and whenever possible exceeding expectations
- 14.4.3 Striving to promote greater independence and choice
- 14.4.4 Investing in the training, development and pastoral care of staff and volunteers
- 14.4.5 Being well governed by our Board of Trustees
- 14.4.6 Promoting equality of access
- 14.4.7 Recognising the economic, social, and environmental impact of our actions and striving to embed sustainability in everything we do.

14.5 Governing Document

- 14.5.1 GDA is a company limited by guarantee and therefore does not have a share capital. The liability of each member is limited to their guaranteed amount of £1.
- 14.5.2 The Charity is registered with the Charity Commission.
- 14.5.3 GDA is governed by its new Articles of Association dated 26th October 2017. These Articles are a revised version of the original Memorandum and Articles of Association dated 2nd March 1992. The new Articles have been submitted to the Charity Commission, although were not subject to approval, given that the revisions do not include any regulated alterations.

14.6 Organisational Structure

The Governance of GDA comprises a Board of Trustees headed by a chairperson. Trustees attend meetings structured as follows:

- 14.6.1 The Council of Management (CoM) is chaired by a chairperson and comprises the full Board of Trustees. It meets four times a year and has overall responsibility for the Charity's strategic direction and policy.

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Report of the Trustees
For the Year Ended 31 March 2021

14.6.2 Board Sub-Groups for:

- 14.6.2.1 Building and Capital Projects**
- 14.6.2.2 Business Strategy**
- 14.6.2.3 Finance**
- 14.6.2.4 Community/Stakeholder Involvement**
- 14.6.2.5 Fundraising**
- 14.6.2.6 Health and Safety.**

Each Sub-Group has its own Terms of Reference and is chaired by a lead trustee appointed by the full Board. Sub-Groups usually meet quarterly or on an 'as needed' basis, and report to the full Board at the next Council of Management meeting.

- 14.6.3 Day to day management of the Charity is delegated by Trustees to the Chief Executive Officer (CEO), Mrs Sharon Bryant. Initially working closely alongside the CEO was a freelance Finance Officer, however, this became an in-house function in September 2019 with a Finance Manager, a Finance Assistant, and a freelance management accountant. The Finance team is responsible for the handling of all funds received and expended.**

14.7 Recruiting and Appointment of the Council of Management

- 14.7.1 The Directors of the Company are also the Charity Trustees for the purposes of charity law, and under the Company's Articles are known as members of the Council of Management.**
- 14.7.2 Under the requirements of the Articles of Association, one-third of the Council of Management are required to retire from office each year, with those that have served the longest retiring first, after which they may be re-elected at the next Annual General Meeting (AGM).**
- 14.7.3 All members must retire after six consecutive years on the Council of Management, although they may seek re-election after a minimum one-year gap.**
- 14.7.4 In order to uphold the principle of being a user-led organisation, GDA seeks to ensure at least 50% of members on the Council of Management have some level of hearing impairment, or a close association (e.g. family member) with deafness.**
- 14.7.5 A regular skills audit is carried out to identify areas where the Council of Management is lacking, and this information is used to target and encourage individuals to apply or be co-opted. Those co-opted during the year then stand for election at the next AGM, to be ratified by the full Council of Management.**
- 14.7.6 Trustees are encouraged to attend training courses to broaden their knowledge and skills, and a training budget is allocated for this purpose. Hearing Trustees and those with an acquired hearing loss are specifically required to undertake Deaf Awareness training provided by an appropriate GDA staff member. At a Council of Management, all Trustees and guests are expected to reflect their understanding of how to communicate effectively and supportively in a mixed hearing and deaf environment.**

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Gloucestershire Deaf Association for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law 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 charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

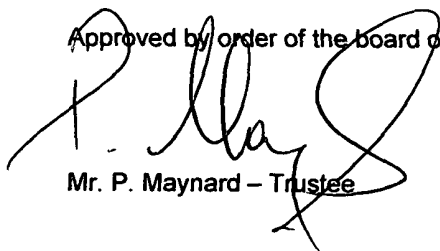
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Tamblyn & Co Limited will be proposed for appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19.12.21 and signed on its behalf by:



Mr. P. Maynard – Trustee



Mrs Lucy Lea – Trustee

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2021

Opinion

We have audited the financial statements of Gloucestershire Deaf Association for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in a Report of the Auditors and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charities' ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our Report of the Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2021

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the trustees are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

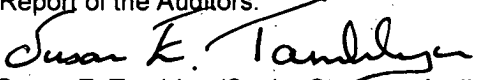
In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Auditors that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2021

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Auditors.


Susan E. Tamblyn (Senior Statutory Auditor)
for and on behalf of Tamblyn & Co Limited
Kinnersley House
Kinnersley
Nr Severn Stoke
Worcestershire
WR8 9JR

Date: 20.12.21

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2021 £	31/03/2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	137,253	-	137,253	118,940
Activities for generating funds	3	5,600	-	5,600	41,555
Investment Income	4	2	-	2	2
			-		
Incoming resources from charitable activities					
General	5	608,683	-	608,683	708,347
Grant income – detail in accounting policies	5	124,565	32,916	157,481	-
		<u>876,103</u>	<u>32,916</u>	<u>909,019</u>	<u>868,844</u>
RESOURCES EXPENDED					
Charitable activities					
General	6,7 & 11	772,239	32,916	805,155	867,486
Governance costs	8	2,200	-	2,200	2,200
Other resources expended	9	13,586	-	13,586	14,100
Trustee Expenses	10	-	-	-	-
		<u>788,025</u>	<u>32,916</u>	<u>820,941</u>	<u>883,786</u>
NET INCOMING (OUTGOING)					
RESOURCES BEFORE TRANSFERS					
Gross transfers between funds		-	46,126	46,126	(14,942)
		<u>-</u>	<u>46,126</u>	<u>46,126</u>	<u>(2,623)</u>
Net incoming/(outgoing) resources before other recognised gains and losses		88,078	46,126	134,204	(17,565)
Other recognised gains/losses					
Freehold land & buildings revaluation		-	-	-	-
Gains on fixed asset investments		-	-	-	-
Net movement in funds		<u>88,078</u>	<u>46,126</u>	<u>134,204</u>	<u>(17,565)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>339,385</u>	<u>9,052</u>	<u>348,437</u>	<u>366,002</u>
TOTAL FUNDS CARRIED FORWARD		<u>427,463</u>	<u>55,178</u>	<u>482,641</u>	<u>348,437</u>

The notes form part of these financial statements

The Gloucestershire Deaf Association (Registered number: 2692718)

Balance Sheet
At 31 March 2021

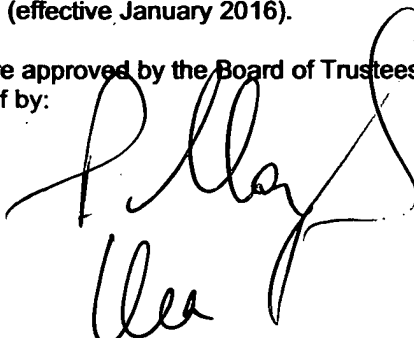
	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2021 £	31/03/2020 £
FIXED ASSETS					
Tangible assets	12	337,959	-	337,959	350,001
		<u>337,959</u>	<u>-</u>	<u>337,959</u>	<u>350,001</u>
CURRENT ASSETS					
Stocks		4,263	-	4,263	4,583
Debtors	13	125,955	-	125,955	113,135
Cash at bank		86,495	55,178	141,673	(28,669)
		<u>216,713</u>	<u>55,178</u>	<u>271,891</u>	<u>89,049</u>
CREDITORS					
Amounts falling due within one year	14	(81,376)	-	(81,376)	(87,946)
		<u>135,337</u>	<u>55,178</u>	<u>190,515</u>	<u>1,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		473,296	55,178	528,474	351,104
CREDITORS					
Amounts falling due after more than one year	15	(45,833)	-	(45,833)	(2,667)
		<u>427,463</u>	<u>55,178</u>	<u>482,641</u>	<u>348,437</u>
FUNDS	16				
Unrestricted funds:					
Fixed assets and Working Capital				427,463	339,385
Restricted funds				55,178	9,052
TOTAL FUNDS				<u>482,641</u>	<u>348,437</u>

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2016).

The financial statements were approved by the Board of Trustees on
and were signed on its behalf by:

Mr. P. Maynard – Trustee

Mrs. L. Lea – Trustee



19.12.21

Statement of Financial Activities
For The Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparation

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 (FRS 102) effective 1 January 2015). – Charities SORP (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP 102 the restatement of comparative items was required. There were none that required restatement.

Incoming Resources

All income resources are included on the Statement of Financial Activities when the Charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Donations, legacies, and other forms of voluntary income of defined benefit are included in the accounts when received.

Resources Expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings, they have been allocated to activities on a basis consistent with the use of resources.

Tangible Fixed Assets

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold Land	No Depreciation
Freehold Buildings	No Depreciation
Fixtures and Equipment	10% - 25% on Cost
Computer Equipment	25% on Cost

Freehold property has not been depreciated in the year as the Trustees believe that the residual value is unlikely to be less than its respective book amount. It is the policy of the Charity to keep the building in good repair. All cost of repairs is charged to expenses in the period in which they are incurred.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from Corporation tax on its charitable activities.

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension Costs and other Post-Retirement Benefits

The Charity operates an auto enrolment defined contribution scheme for staff.

Government grants

Government grants received as a part of support during the pandemic relating to revenue are recognised in income over the period in the which the related costs are recognised. Included within grants receivable is a grant for the interest paid by the Government in respect of the Coronavirus Business Interruption Loan and the expense is recognised in bank interest paid.

2. VOLUNTARY INCOME

	31/03/2021 £	31/03/2020 £
Donations	132,061	47,826
BBO/GEM Consortium –disabled employment, training, and volunteering (moved to note 5)	-	37,755
Fundraising Activities & Events	5,192	33,359
	<u>137,253</u>	<u>118,940</u>
	=====	=====

3. ACTIVITIES FOR GENERATING FUNDS

	31/03/2021 £	31/03/2020 £
Hiring out of facilities	5,600	41,555
	<u>5,600</u>	<u>41,555</u>
	=====	=====

4. INVESTMENT INCOME

	31/03/2021 £	31/03/2020 £
Investment income and interest	2	2
	<u>2</u>	<u>2</u>
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31/03/2021 £	31/03/2020 £
	Activity		
Interpreting Services	General	525,289	618,585
Activity income, equipment sales and course fees	General	3,880	12,242
Deaf Awareness Training	General	750	2,345
Well Being	Grant income	13,144	-
GCC-HOH/Installation of Listening Aid Equipment	General	45,000	45,000
GHNHSFT – Hearing Aid Clinics	General	32,515	30,175
BBO/GEM Consortium – disabled employment, training, and volunteering (see note 1)	Grant income	35,348	-
Covid 19 grant funding	Grant income	81,092	-
Other grant funding	Grant income	29,146	-
		766,164	708,347
		=====	=====

6. CHARITABLE ACTIVITIES COSTS

	31/03/2021 £	31/03/2020 £
General - note 7	805,155	867,486
	=====	=====

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/03/2021 £	31/03/2020 £
Staff costs	322,853	283,841
Lip reading tutors	-	5,617
Interpreting	387,712	464,845
Well Being	1,071	-
Telephone and advertising	5,926	6,589
Cleaning	230	2,981
Deaf Awareness Training	675	189
Staff Training	587	-
Printing, postage, and stationery	3,851	7,362
Travelling and expenses	3,639	7,862
Internal interpreting costs	2,306	5,638
Subscriptions and sundries	264	1,857
Covid 19 office expenses	6,989	-
Heating and lighting	3,953	5,344
Repairs and renewals	2,988	3,183
Rates and insurance	4,641	4,560
Bank & loan interest charges	4,574	5,162
Professional and legal fees	9,089	2,927
Accountancy and bookkeeping	7,219	12,660
Activity and project costs	12,952	10,802
Equipment for resale	247	7,028
IT support/website	22,947	29,719
Bad debt – write back	442	-680
	805,155	867,486
	=====	=====

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Statement of Financial Activities
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8. GOVERNANCE COSTS

	31/03/2021	31/03/2020
	£	£
Auditors' remuneration	2,200	2,200
	=====	=====

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging

	31/03/2021	31/03/2020
	£	£
Depreciation – owned assets	13,586	14,100
	=====	=====

10. TRUSTEES' REMUNERATION AND BENEFITS

There were no Trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' Expenses

During the year travelling and other expenses of £Nil (2020: £Nil) were reimbursed to Trustees.

11. STAFF COSTS

	31/03/2021	31/03/2020
	£	£
Wages and salaries	293,523	256,799
Social Security costs	19,902	17,851
Pension costs	9,428	9,191
	=====	=====
	322,853	283,841
	=====	=====
The average number of employees during the year was:		
Service delivery	14.4	12.5
	=====	=====
Being a full time equivalent of:	12.8	9.9
	=====	=====

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Statement of Financial Activities
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12. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Computer Equipment £	Totals £
COST OR VALUATION				
At 1 April 2020	330,000	45,101	59,972	435,073
Additions	-	-	1,544	1,544
Disposals	-	-	-	-
At 31 March 2021	330,000	45,101	61,516	436,617
DEPRECIATION				
At 1 April 2020	-	41,574	43,498	85,072
Charge for year	-	2,821	10,765	13,586
At 31 March 2021	-	44,395	54,263	98,658
NET BOOK VALUE				
At 31 March 2021	330,000	706	7,253	337,959
At 31 March 2020	330,000	3,527	16,474	350,001

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2021 £	31/03/2020 £
Trade debtors	123,061	102,718
Prepayments and accrued income	2,894	10,417
	125,955	113,135

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2021 £	31/03/2020 £
Trade Creditors	62,017	68,736
Social Security and other Taxes	9,778	9,080
Accrued expenses	2,747	3,729
HSBC Bounce Bank Loan	4,167	-
Loan	2,667	6,401
	81,376	87,946

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/03/2021 £	31/03/2020 £
HSBC Bounce Back Loan	45,833	-
Loan	-	2,667

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Statement of Financial Activities
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16. MOVEMENT IN FUNDS

	At 01/04/2020 £	Net movement in funds £	Transfers between funds £	At 31/03/2021 £
Unrestricted Funds				
Fixed assets and Working Capital	339,385	88,077		427,462
Restricted Funds				
Youth	-	400		400
Lunch Club	3,997	-		3,997
Media	2,070	-		2,070
Transport Funding Pot	(430)	(396)	826	-
Forest School Discovery	1,052	-	(826)	226
Honeyford Communications Pot	711	(328)		383
Dalmatian formally CDCC	1,214	(582)		632
Family Support	593	-		593
General	(155)	-		(155)
Individuals Grant Fund – Barnwood Trust	-	3,751		3,751
Wellbeing officer	-	20,990		20,990
Lottery Covid Grant	-	10		10
Growing Our Communities	-	7,519		7,519
GCC – Videos for Covid Updates	-	1,000		1,000
Independent Age Grant	-	13,753		13,753
Covid Tests for interpreters	-	10		10
	<u>348,437</u>	<u>134,204</u>	<u>0</u>	<u>482,641</u>
TOTAL FUNDS	<u>=====</u>	<u>=====</u>	<u>=====</u>	<u>=====</u>

RESTRICTED FUNDS

All expenditure under each project has been paid out in accordance with the restrictions placed on the funds and there are sufficient resources held to enable the funds to be applied in accordance with the restrictions.

DESIGNATED FUND

The Council of Management have designated the following funds to finance future expenditure under each of the categories shown:

Fixed assets and working capital.

17. ULTIMATE CONTROLLING LIABILITY

The Company is controlled by the Council of Management.

18. POST BALANCE SHEET EVENTS

Since the year end Covid 19 has continued to impact the charity. Restrictions continued until the end of June with a partial return to 'normal' service from July. The management team continues to control costs and is mindful of the ongoing disruption the pandemic may bring.