



Cambridgeshire
Deaf Association

(formerly known as The Ely Diocesan
Association For Deaf People)

Annual Report and Accounts for the year ended 31st March 2024





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Trustees

Mr Fil Kamps – Chair
 Mr Andrew Mell – Vice-Chair
 Dr Janie Anderson
 Mr Godfrey Palmer (Resigned on 22/02/2024)
 Ms Chalky Wan
 Mr Robert Andrews (Resigned on 15/09/2023)
 Mr Paul McCloskey
 Ms Jessica Hinson (Appointed on 15/04/2024)
 Ms Egle Juzenaite (Appointed on 15/04/2024)

Chief Executive Officer

Mr Andrew Palmer

Independent Auditor

Moore Thompson
 Bank House, Broad Street
 Spalding
 Lincolnshire
 PE11 1TB

Trustee Annual Report



Message from the Chair

The last year has been one of a lot of volatility: cost-of-living pressures, high inflation, severe weather and an election to name just a few factors. One thing that has remained steadfast and unwavering through it all has been CDA's support for the deaf community in Cambridgeshire.

As I say every year because it remains true, I am immensely proud to be making the annual statement as Chairman of CDA. The pride stems from the people involved with this brilliant charity and the impact it has on the deaf people it serves. We are fortunate to employ some fantastic staff throughout the organisation, all passionate about their area of expertise and the important role they play in providing our services across the county. CDA is strengthened further by a formidable army of volunteers, without whom much of our offering wouldn't be possible. They are driven by a passion for helping others and a connection to the deaf and hard of hearing communities; this shines through in their work and is reflected in the smiles and testimonials of our clients. At the heart of it all are our CDA members and clients, the reason we exist and those that we serve. I'm hopeful that this year has been one filled with good health, happiness and experience gained for you all.

The last 12 months have seen the organisation continue to grow in resilience, with strong financial reserves and a balanced budget to grow our services further. We continue to grow our reputation as a leading national example of a local deaf charity for local deaf people, working closely with other national bodies to increase the impact and reach of our work. We've recruited some talented staff in some key areas to help increase much needed capacity and improve our sustainability.

The future is one that looks bright, for the organisation and for the community it serves. I'm excited to see many of you at our AGM and would like to express a heartfelt thanks and extreme gratitude to all who have contributed to the success of the charity over the last 12 months and the years preceding. Continue to get involved as we embrace on the adventures in this year coming, let's make it our best one yet.



Message from the Chief Executive

It has been a fantastic year for Cambridgeshire Deaf Association (CDA) at the forefront of the local Deaf and hearing loss community, supporting individuals in almost every situation imaginable. CDA is here for people when they need us, regardless of the support required.

The charity has performed exceptionally well across all our services which are impressively varied in their scope, and we have taken a national leading role in providing domestic abuse, care and advocacy services which are seldom now provided by deaf specialists. Moreover, our outstanding community services have attracted thousands of participants, setting a new record for us and providing the community with a consistent and reliable support network.

One of the most remarkable aspects of this year has been the incredible impact of our volunteers. We have grown our volunteer base to nearly 100, the highest in our history, delivering hundreds of hours of volunteering work each month and making a significant impact across Cambridgeshire. Our media work has also been extraordinary, benefiting not only local people but also having a national impact with important talks on domestic abuse, elder abuse, and women's issues such as miscarriage. These topics are seldom covered in British Sign Language (BSL), and it is a privilege for us to provide such vital content.

Our hearing help service touched many thousands of lives following a restructure and subsequent growth into new areas and those without support since the pandemic. The new team in place are an example of dedication and positivity. It really is a service to be proud of.

The beauty of Cambridgeshire Deaf Association lies in the skills of all of our team. Our staff possess expertise in various areas, from domestic abuse support to community work, and we have a team of exceptionally caring and professional carers. We are one of the few organisations in the country to provide specialist care in BSL settings, which is challenging to achieve but immensely rewarding.

Looking forward, the association is set to progress further with the recruitment of a fundraiser and other key staff, including an operations executive, to help streamline our processes and enhance efficiency for the future. As we aim to support more people, we will extend our services not only to the Deaf community but also to those who are deaf but may not use sign language.

Objectives, strategy and vision

Aims and Objectives

Vision

We have a vision of a world where deaf people experience improved health, wellbeing and equality.



Mission

Our mission is to achieve our vision of the world by informing, encouraging, supporting, caring and campaigning. While we carry out our mission, we want to stay true to our values too.



Values

Our values are that we take notice of the world around us; be active and get things done; learn how we could do things better; give to the whole community, encourage voluntary service and connect with as many people or organisations as we can to improve the lives of deaf people.



Strategy

Our values combined with our vision and mission helped us define our strategy which is to:

put feedback at the heart of everything we do. If we do that, we can provide relevant services based on the needs of the community.

We want to build a stronger local deaf community while increasing the sustainability of our organisation, so we're fit for the future. And finally, we're going to keep campaigning for better local public services.

Plans for the future

This year, we will be launching a new strategy that has been developed in collaboration with our trustees. We are excited to unveil this strategy and demonstrate how we are evolving to ensure we are fit for the future.

One of the main challenges we currently face is supporting deaf individuals who have been deprived of British Sign Language (BSL) or who prefer alternative modes of communication. We aim to encourage these individuals to join our community and feel supported. Additionally, young people with deafness or hearing loss often feel as though the world is not designed for them. We will strive to support these young individuals to be successful in their careers and education.

We also plan to expand our social media efforts, particularly focusing on hearing aids and living well with hearing loss. To accommodate our growing needs, we plan to move to a larger office that can provide studio space and the necessary equipment and desks for our staff and Hearing Help operations.

Furthermore, we are exploring various ways to provide care and support, including supported living options. We are also committed to supporting victims of domestic abuse in escaping dangerous situations and will be working in partnership with other organisations to achieve this.

We look forward to working with our new operations executive, social media officer, and fundraiser to ensure we are delivering the services that the people of Cambridgeshire need for the future.



Performance Achievements

Advocacy and Casework

The Advocacy & Casework Team (ACT) ensures that the staff delivering services have a lived experience of deafness so that high quality support can be offered to people with hearing loss or deafness.

CDA ensure that our Advocacy and Casework staff have a deep understanding of the day-to-day issues that the Community faces. With our new partnership with POhWER, which began in February 2024, we are hoping to raise deaf awareness and improve access to local services for people who use BSL.

The Advocacy and Casework team have supported 215 individuals from the Deaf community in 2023-24 using a range of communication methods including British Sign Language (BSL), Sign Supported English (SSE), lip-reading, Total communication approach and Deafblind manual.

These 215 individuals have been supported to resolve 1073 different cases during the year. These included casework support to understand correspondence, arranging payment plans or completing benefit forms, supporting in child care reviews and police interviews, care planning reviews, accessing mental health support and support for deaf people in prison.

Our Advocacy team have been focussed on ensuring the Deaf community feel that their voice is heard and that their decisions around their health, care and life are made independently. Advocates have been supporting people to be able to make fully informed decisions about aspects of their lives which lead to improvement in their overall wellbeing.

We have also been working hard with the Deaf community in getting feedback to ensure that local services are listening to their needs. We are working closely with local deafblind services to ensure that Deafblind clients in the community have access to advocates who can communicate fluently using deafblind manual, speech or hands-on signing.

- **42%** of deaf people we have supported have improved their choice and control over their lives.
- **16%** of clients experienced an improvement in their domestic, emotional, social and physical wellbeing or a feeling of protection from abuse or neglect.
- **10%** of clients are now enjoying better access to technology as a result of the support received from the Advocacy and Casework team.



Ensuring that important information is available in BSL and can be easily shared amongst the Deaf community is an important part of the Advocacy & Casework Team's work. Our presence at Community events allows deaf people and people with hearing loss to access support where it is most convenient to them. The team carefully use their casework experience to provide relevant guest speakers at events and works closely with CDA's Community & Befriending teams to tackle isolation.

Our deaf specialist IDVA (Independent Domestic Violence Advisor) service has supported 14 people who have experienced domestic abuse in 2023-24. 4 of those had reached crisis point and 2 were in high-risk situations. 50% of domestic abuse referrals have come from the clients themselves. As a result of the support provided, these clients have reported feeling safer in their day-to-day lives, more able to make decisions for themselves and empowered to live independently.

We have supported a mixture of men and women victims and we have ensured that we work with the relevant professionals to ensure that victims have access to important services such as police, social care, housing and health after leaving an abusive relationship.

The team has also worked with SignHealth on their recent Livestreams to talk about domestic abuse and the services we offer. The aim is to raise awareness in the BSL Community and ensure people know where to turn in difficult situations. We have also partnered with Hourglass UK to create a fully accessible, BSL interpreted and captioned livestream show to talk about abuse of older people. This is an important subject for those who may have age-related hearing loss to be able to access support.

The Advocacy team have been instrumental in CDA's Multidisciplinary Team (MDT) which focuses on clients' life using a holistic approach designed to improve clients' wellbeing, reduce isolation and improve quality of life. MDT brings together expertise of the different CDA teams including ACT, Care team, Community and Befriending teams to collectively consider opportunities available to clients with the highest level of care needs.

Over the next year, we are hoping to continue our partnership with various organisations to continue to feedback the needs of the Community to the service providers and other associated organisations in order to improve accessibility. We are also hoping to work closely with the Community team to develop the support available to all ages of the Deaf community.

Our team asks for feedback from every client when each case is closed. With an average score of 4.7/5, the response from clients has been amazing. **Their comments include:**

"I just wanted to say thank you to CDA for support me in this difficult time & always respond to my signpost & moral support to me. Also visit my brother in hospital to support him."

"CDA has been a massive help to me especially with my health issues so I'm grateful for the support and encouragement to receive some professional advice and support for me. The empathy is very much needed, and she has been very supportive and understanding of my situation so thank you, I much appreciated your support. Thankx"

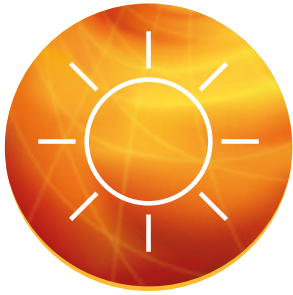
"Brilliant support and guidance to use the service for clients needing support. Lovely staff, met Poppy and Serena, both so engaging and cheerful and polite. A credit I think to your service. They have given me good advice on supporting clients with learning difficulties going forward so they are equally supported when they need help. Very pleased with the support given at the job centre open day."

"I received really amazing support from Emma, whatever I need something as an urgent, she just straightaway to there for me. I feel more comfortable and safer around with her. She is absolutely just Amazing! I absolutely love to see smile to make me feel happier."

"Thanku fb all nice CDA staff happy I Like Laugh and fun me enjoying! :) Cda life good :) Thanku "

"JoJo is very patient and friendly staff, and we are very happy with her service."

Performance Achievements (continued)



CDA Life

CDA Life care service is one of the few in the UK that provides specialised domiciliary and live-in care with carers proficient in British Sign Language (BSL) for the deaf community. It has been a year of growth and challenges as the service achieved a turnover exceeding £1 million.

However, we faced difficulties in recruiting and retaining suitable management staff. The scarcity of registered care managers in the UK who can use BSL meant that, for much of the year, we operated without a dedicated care manager. The Chief Executive Andrew Palmer stepped in to oversee the service during this period.

This year also brought sadness with the loss of one of our clients. The heartfelt tributes paid to our staff at his funeral were a testament to the compassionate and kind care they provided in his final days, months, and years.

Currently, we provide personal care to eight clients and offer additional support to another eight individuals across Cambridgeshire. Our dedicated team comprises 25 staff members who are committed to delivering exceptional care and support.

CDA Life is a service that does not actively recruit new clients, aiming instead to remain the right size to support people in Cambridgeshire and those wishing to move here.

Throughout the year, many of our staff began their training for the Care Certificate, enhancing their skills and commitment to excellent care. Towards the end of the year, we successfully recruited a new care manager who started her role in May 2024, marking a positive step forward for our service.

In further great developments, we introduced a new audit and policy system as well as instigating monthly Multi-Disciplinary Team (MDT) Meetings to take a joined up and holistic approach to the people we care for.



Community

Our CDA Community Events are based in various locations across Cambridgeshire and Peterborough. The aim of these events is to support Deaf people in increasing their mental wellbeing and social confidence. Providing opportunities for them to come together, make new friends and reconnect with friends from the past, helps increase their confidence inside and outside the Deaf community.

The CDA Community has thrived during the year welcoming a total of 3343 people at our events. This figure does not include the staff who attend who themselves can benefit from the sessions as most are deaf also. This brings our grand total to 4460. Each month we aim to provide between 15 and 18 events to the community across Cambridgeshire. A total of 201 events were held this year.

Throughout the year, various locations have been able to access our services. Here is a breakdown of how many people attended each location in 2023/24:

- Peterborough 2454
- Cambridge 712
- Huntingdon 680
- Ely 500
- Member only events (Gala & AGM) 94
- Wisbech 22 (new event started March 2024)

This year, for the first time, we set up a small group for CDA Life (charity's domiciliary care service) on the 1st Thursday of the month. Outings included a visit to Cromwell Museum, Huntingdon Town Hall and an accessible Escape Room with BSL interpreter, first ever such experience for the Deaf community. Clients and staff enjoyed the lovely weather and company at Grafham Water, Johnsons of Oldhurst, Raptor Foundation country park as well as many others.



Performance Achievements (continued)



Membership

85 members were active during the year. These members can enjoy all the benefits of being part of the CDA including their Feedback meetings at 5 different community events with CEO attended, discounts in local restaurants and for CDA events as well as gifts.

This year we produced bespoke calendars with photos from different events. All members enjoyed seeing the photos because it reminds them of the great memories they have made with their community and good friends. We have continued to send out birthday and Christmas cards to our members which are all well received. This year's AGM was held at the beautiful Bull Hotel in the centre of Peterborough where hot drinks and biscuits were enjoyed by all.

Our annual Gala Dinner was well attended at the Delta Marriott hotel in Huntingdon. We welcomed Punk Chef as our host and enjoyed a raffle and auction. The raffle raised over £300 and our auction £655. We had 58 people that attended including staff and trustees. The event attendees who stayed over at the hotel enjoyed a wonderful breakfast the next morning filling half of the hotel breakfast room. Most carried on eating and chatting till noon.

We enjoyed magical, festive period across three locations for Christmas in 2023. We wore Christmas jumpers for the early Christmas lunch on 29th November at Bull Hotel. In early December, 53 people attended Riverside Bar & Kitchen where £249 was raised in donations and raffle tickets. 19 people attended an impromptu buffet at the last Cambridge Coffee morning of the year.

We were so grateful to be able to arrange a number of summer outings and trips to Seaside at Hunstanton, Royal Albert Hall, Science Museum in London, Ladybird Boat at Huntingdon and Global Buffet for Chinese New Year.

The Community enjoyed a number of informative presentations:

- Police presented topics like Scam & Cyber Fraud
- Pegasus Scheme discussed ways to contact police regarding different issues such as Hate Crime for example
- The National Highways explained the Sunflower scheme to the Community and advised on steps to take in case of a break down
- Solicitors from Culver Law provided information on Power of Attorney, Guardianship agreements as well as wills and testaments
- Dementia & Friends visited to talk about early signs of dementia and support available
- Peterborough Job Centre and Cambridge NHS, Addenbrookes attended the Questions and Answers session where different topics were discussed such as tax credit, universal credit as well as access to appointments and associated communication difficulties

Roba Drewry and Godfrey Palmer gave presentation about their lives and business. Deaf Community learnt that back in the formative years, neither had Access to Work interpreters.

Cambridgeshire County Council continued to remain present visiting various locations to gather views and opinions of the Deaf community. Our relationship with the local authority has gone from strength to strength.

The Spitting Image exhibition was the most interesting part of the trip to Cambridge University Library. Dr Zrinka Mendas from Department of Engineering, Cambridge University is working on project "How to improve the balance of the body". A few members of the Deaf Community became volunteers.

In the coming months, we are looking forward to developing a strong social media presence. Through this, we are hoping to reach as many people who need our Community and service as possible.



During financial year 2023/24, we reviewed the delivery of CDA Hearing Help across Cambridgeshire. The aim of the review was to provide a more efficient service by focusing on areas with the greatest need, increasing accessibility in those areas and attracting more volunteers to assist in service delivery.

With the recruitment of three Hearing Champions, we were able to split Cambridgeshire into four designated areas creating a new dedicated area centric service. We are proud to say we expanded to 25 different venues and the number of volunteers involved in service delivery has also increased during the year, from 37 to 56. Consequently, the number of hearing aids serviced has also increased from 3354 in 2022/23 to 4206 recorded in 2023/24.

In January 2024, we set up a Friendship Club in Peterborough, a support group that brings together our hearing aid users. This has proven to be of such help to so many service users. Through their feedback, we are able to better understand their on-going needs.

We are grateful to the Evelyn Trust and Cambridgeshire & Peterborough Local Authorities for their continued funding. It has also been an immense assistance to have the continued support of the Audiology Departments in both Hinchingsbrooke and Addenbrooke's hospitals.

"Gaining confidence from attending the Friendship Club gave me a feeling of self-worth which allowed me to explain my communication needs. This led to a Teams call with the local council who were then able to install technology in my house for those with hearing impairment and/or loss, free of charge."

"I'm going to tackle the doctors as I can't see a doctor without a phone call first, and as I can't hear on the phone, I think they need a bit of deaf awareness training"



Performance Achievements (continued)



Befriending

From April 2023 to March 2024, our Befriending team of 35 volunteers made a significant impact on deaf individuals in Cambridgeshire. Our volunteers dedicated a total of 2,521 hours to support the deaf community. Our team consists of a diverse group of deaf, hard of hearing, and hearing volunteers who are using and learning British Sign Language (BSL) to enhance their support.

Volunteers have contributed by assisting with Befriending events, conducting home visits, contacting deaf individuals, and supporting the setup of various activities and outings. Over the year, we conducted 209 home visits, 283 physical attendances, 293 social outings, and made 207 video calls.

Additionally, our volunteers have promoted deaf awareness within the wider community in Cambridgeshire, fostering an inclusive society. Monthly events, including outings to local attractions and engaging activities, have significantly increased our clients' confidence and socialisation. Bowling, board games, archery, and visits to garden centres and cafes have been particularly popular.

A substantial 34% of volunteer hours were dedicated to physical activities, promoting both physical and mental well-being. Social events accounted for 38% of volunteer hours, fostering community connections, while home visits, crucial for reducing isolation, constituted 20% of volunteer time.

Due to the positive outcomes from the previous year, we have continued to recruit new volunteers from our free British Sign Language (BSL) course, attracting nine new volunteers to the project.



Client feedback has been fundamental to our project. From April to August 2023, we observed a remarkable 21% improvement in clients' confidence to ask for support, a 20% improvement in the development of new friendships, a notable 20% increase in overall happiness, a 19% improvement in communication, a significant 14% rise in confidence to venture out of their homes, and an 11% increase in opportunities to meet other deaf individuals. These statistics attest to the meaningful impact of our Befriending project.

From August 2023 to March 2024, volunteers completed 708 missions, supporting a total of 57 clients. During this period, volunteers spent 174 hours on call time, and overall, 86% of volunteers actively participated in our activities. We continuously monitor the happiness of our clients during visits, and the results show that 47% of our clients were very happy, 40% were happy, 9.3% felt neutral, 1.1% were unhappy, and 0.7% were very unhappy.

In conclusion, our Befriending Program continues to strengthen the bonds within the deaf community, combat social isolation, and promote overall well-being. We are immensely grateful to our dedicated volunteers and look forward to another year of making a positive impact.

Sign Language Academy

We are very proud to hand over the provision of sign language education in Cambridge to a company called Sign Reach, founded by long-time teacher Adam Linsdell.

Adam has an excellent track record of successfully guiding students through BSL Levels 1 and 2. Sign Reach operates from our building in Cambridge, and we support his business by advertising it and encouraging the local community to engage with him. We extend our heartfelt thanks to Adam for his dedicated service over the years and wish him well in his new venture. It is a privilege for Cambridgeshire Deaf Association to support local people in setting up their own businesses and look forward to hundreds more people learning to sign.



CDA Media

We scaled back our media work to focus on other priorities for local deaf people, only accepting media projects that benefit the local Deaf community. Internally, we collaborated with different departments within CDA to create content on domestic abuse, miscarriage, and ectopic pregnancy.

We also partnered with SignHealth to produce a groundbreaking three-part series on domestic abuse. This series featured various guests and presenters and posed a significant technical challenge. However, the team's effort resulted in a high-quality production that received industry-wide acclaim.



Social Media Reach

This year, we reached 301,000 people on Facebook and 8,000 people on Instagram. Our Facebook page saw 46,000 visits, and we added 800 to 900 followers across both platforms. These remain our primary social media channels.

In terms of video content, we achieved 165,000 views and 25,000 plays, with a total of 90,000 minutes watched across all our content. These impressive results were achieved despite not focusing heavily on social media content creation during the year. We are planning to appoint a social media officer in the next financial year to further enhance our online presence and engagement.



Fincham House

Fincham House is a building in Cambridge that supports British Sign Language learning, serves as a meeting place for clients and provides a base for our teams. Additionally, it generates income for the charity as it is divided into four units, three of which are rented out to different organisations.

Although one unit was vacant during the year, leading to a drop in income, we have since found a new tenant and look forward to working with them. However, long-term tenant Soroptimist International will be leaving during the year, so we will be seeking a replacement.

Performance Achievements (continued)

Fundraising thank you

The holistic approach we take to improving the lives of deaf people, through improved health, wellbeing and creating equality is only possible with the support of the many trusts and donors that see the value in our ideas, our team, our work and ultimately the difference we are able to make in the community and the change we can affect.

We would like to thank the following trusts for their support:

- **Breathe HR** for their financial contributions to the charitable sector
- **Cambridgeshire Community Foundation** for multiple grants that help us support the most isolated deaf and hard of hearing in Cambridgeshire
- **Childwick Trust** for their generous grant to support CDA's running costs
- **Earl of Fitzwilliam Trust** for their contribution to our Volunteer project
- **Evelyn Trust** for continued support to deliver our Care Homes project
- **Huntingdon Freeman's Trust** for continued support to deliver our Befriending project
- **Morrisons Foundation** for funding lip reading and sign language courses
- **The National Lottery** for on-going partnership to deliver CDA's Befriending project and specific casework
- **Pye Foundation** for continued support to charity's running costs
- **Trinity Trust** for their year on year contribution to charity's running costs
- **Tudor Trust** for on-going partnership and support in the day to day running of the charity



Financial performance highlights



Income and expenditure highlights

CDA’s total revenue in FY 2023/24 was £1,587,541, a combined increase of 11% on the previous year’s result.

18% of the growth derives from expanded domiciliary care service provision, CDA Life (2023 – 12% growth) and is partially due to inflationary effects on service’s revenue streams and partially down to increased demand for the service. 2% (2023 – 8%) comes from increased Trust Fundraising and Contracts income (combined) across our ACT, Hearing Help, Befriending and Community services as well as to support charity’s running costs. A drop at 25% is attributable to charity’s investment income associated with rental units at Fincham House, CDA-owed building in Cambridge.

25% of total income in FY 2023/24 were restricted funds (2023 – 28%).

Our total expenditure in 2023-24 was £1,497,285, an increase of 4% on the previous year’s figure.

As mentioned, the overall 11% growth this year is partially due to inflationary effects on charity’s revenue streams and partially down to increased demand for services we offer. It has been CDA’s intention for a number of years to consolidate and streamline areas of activity, both in terms of geographical outreach (the intention is to remain as local as possible) as well as services on offer. The modest growth experienced this year has been carefully managed and in line with members’ expectations.

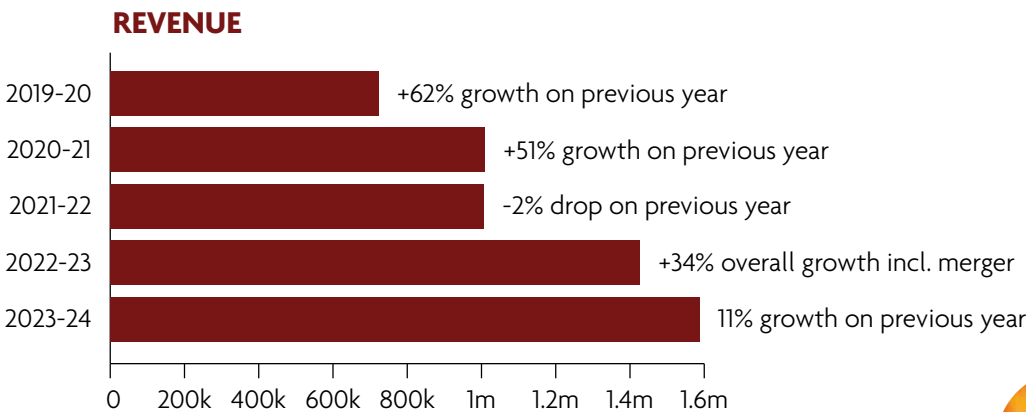
By the end of the year the charity has successfully fundraised to support large majority of its charitable services. A small shortfall at £14,913 constituted 4% of total charitable resources expended (2023 - £30,256 and 7%). This shortfall related to our Befriending and Community projects and was covered by the surplus from the charity’s own income generating activities. This means we were able to provide uninterrupted charitable service delivery without the need to draw from charity’s free cash reserves.

The remaining surplus achieved from the charity’s own income generating activities at £81,411 (2023 – surplus at £18,795) was added to charity’s free cash reserves as at 31st March 2024. As a result, the charity’s free cash reserves stand at £427,395. This constitutes 139% of the required level (see Reserves Policy for further details).

Note: Charity’s free (cash) reserves are different to total unrestricted reserves which include building and yearly building depreciation charge.

One of the most significant challenges the charity has faced for a number of years is associated with delivery of CDA Life contracted hours during periods of instability and/or staff shortages. 2023/24 was no different. The resulting revenue shortfall for the year is £37,400 which constitutes 4% of actual delivery (2023 - £35,042 and 4%).

Another challenge the charity faced during financial year 2023/24 was a shortfall in restricted funding during the first half of the year. Initial forecasts indicated deficit which informed some of the early financial and operational decisions such as cutting on expenditure, specifically core charity running costs. The turnaround of the second half of the year which saw an increase in fundraising income, both restricted and unrestricted, resulted in a surplus for the year as a whole. The Board is happy to carefully manage this during 2024/25 in order to re-invest the surplus both in the Community including our staff as well as the charity’s core infrastructure so that a more sustainable long-term operations can be established.



Financial performance highlights (continued)

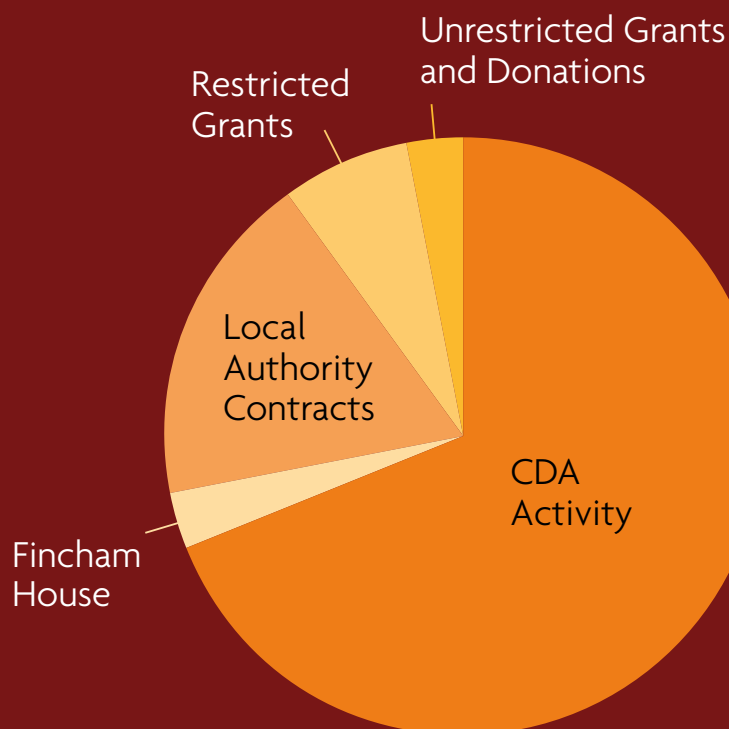
Where our income came from in 2023-24:

As was the case in previous year, more than half of our total income at 69% (2023 – 64%) came from CDA's own activities for generating funds. The largest contributor at 66% (2023 – 62%) of total income is CDA Life, provision of domiciliary care services to deaf community.

Investment income from Fincham House, the charity's building in Cambridge, stood at 3% (2023 – 4%) of total income for the year. There is a slight drop there due to delays in filling one of the office spaces.

18% (2023 – 18%) of total income came from Local Authority contracts supporting our Hearing Help, Advocacy, Casework and IDVA services. 7% (2023 – 10%) derived from restricted grants and donations and 3% (2023 – 4%) from unrestricted grants and donations.

WHERE OUR INCOME CAME FROM



Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be 6 months of the charitable resources expended* which equates to £308,505 for the year to March 2024 (2023 - £312,020).

At this level, the trustees feel that they would be able to continue the current charitable activities in the event of a significant drop in funding. In the event of such an occurrence, it would be necessary to consider how the funding would be replaced, or activities changed.

As at end of financial year 2023-24, free reserves amount to £427,395 (2023 - £340,554) constituting 139% of the required amount as per charity's reserves policy.

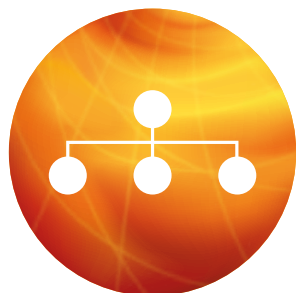
* Charitable resources expended exclude resources expended during operations of CDA Life domiciliary care services.



Trustee
05/10/2024



Structure, Governance and Management



Structure and Management

The organisation is governed by a board of trustees who set the strategy for CDA and approve annual plans and budgets. They meet quarterly to review progress and assess risks to the organisation and provide strategic governance and oversight. During the year, the Board comprised of 11 people with a range of expertise, including 5 deaf people.

Additionally, a Finance subcommittee, comprising of 3 Trustees, meet quarterly with the CEO and Finance Officer to review the financial performance.

The Chair of the Board of Trustees meets with the Chief Executive monthly.

The Chief Executive reports to the Board on a quarterly basis and in regular communication with Trustees via our internal messaging system.

The Chief Executive chairs a senior management team meeting on a monthly basis with the Finance Officer, Manager of Advocacy and Casework and of our Personal Care department (when in post) to discuss a range of topics and ensure the organisation is operating towards its strategic objectives.

On a monthly basis the Operational Leadership team, comprising SMT and the heads of other departments, meets to review progress against our annual plan and budget.

The CEO holds an operational meeting at least monthly with each department head. Each department also holds its own team meetings.

Statement of Trustees' Responsibilities

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Cambridgeshire Deaf Association Ltd 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 charitable company 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. Additionally, they are 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.

Statements as to disclosure of information to the auditor

In accordance with company law, as the charity's Trustees, we certify that:

- As far as we are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's Auditor is aware of that information.



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Independent Auditor's Report to the Trustees of Cambridgeshire Deaf Association for the year ended 31 March 2024



Opinion

We have audited the financial statements of the Cambridgeshire Deaf Association for the year ended 31 March 2024, which comprise of the Statement of Financial Activity, Statement of Financial Position, 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 Standards 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 ended 31 March 2024.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Policies; 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 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

In auditing the financial statements, we have conducted that the trustees' use of the going concern basis of accounting in 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for.

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 trustees 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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report included within the trustees' report 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 directors' report included in the trustees'

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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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 directors' report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the trustee's responsibilities statement, the trustees (who are also directors of the charitable company for the purposes 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 in necessary to enable the preparation of financial statements that are free from material misstatements, 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 relating 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.



Independent Auditor's Report to the Trustees of Cambridgeshire Deaf Association

(continued)



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.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. 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:

- the engagement partner ensured that the engagement team, collectively had the appropriate competence, capabilities and skills to identify or recognised non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

Because of the inherent limitations of an audit, there is a risk that we will not detect irregularities, including those leading to a material misstatement in the financial statements or non-compliance with regulation. This risk increases the more that compliance with a law or regulation is removed from the events and transactions reflected in the financial statements, as we will likely become aware of instances of non-compliance. The risk is also greater regarding irregularities occurring due to fraud rather than error, as fraud involves intentional concealment, forgery, collusion, omission or misrepresentation.

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. gives a true and fair value).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.



Heather Bright (FCA) (Senior Statutory Auditor)

for and on behalf of Moore Thompson
Chartered Accountant & Statutory Auditor Bank House
Broad Street
Spalding
PE11 1TB

Date: 05/10/2024



Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		2024			2023
		Unrestricted Funds	Restricted Funds	Endowment Fund	Total Funds
	Notes	£	£	£	£
INCOME					
Incoming resources from generated funds:					
Donations and legacies	2	4,631	6,469	-	11,100
Investment income	3	48,416	-	-	48,416
Incoming resources from charitable activities:					
Grants	5	46,538	377,299	-	423,837
Activities for Generating Funds	4	1,082,545	21,644	-	1,104,189
TOTAL INCOME		1,182,129	405,412	-	1,587,541
EXPENDITURE					
Support costs for deaf people	6	-	411,480	-	411,480
Activities for generating funds	6	1,074,246	-	-	1,074,246
Governance costs	7	11,559	-	-	11,559
TOTAL EXPENDITURE		1,085,804	411,480	-	1,497,285
NET (EXPENDITURE)/ INCOME		96,324	(6,068)	-	90,256
TRANSFERS		(14,913)	14,913	-	-
Gains/(losses) on revaluation of investments 9,10		667	-	780	1,447
NET MOVEMENT IN FUNDS		82,078	8,845	780	91,703
RECONCILIATION OF FUNDS					
CDA TOTAL FUNDS BROUGHT FORWARD		1,199,401	12,176	8,285	1,219,862
TOTAL FUNDS CARRIED FORWARD		1,281,479	21,021	9,065	1,311,565

All income and expenditure derive from continuing activities.

There were no recognised gains or losses for 2024 or 2023 other than those included in the Statement of Financial Activities.

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Notes	£	2024 £	2023 £
FIXED ASSETS				
Tangible assets	9		347,655	361,423
Investment property	9		510,000	509,600
Investments - other	10		9,065	8,285
			<u>866,720</u>	<u>879,308</u>
TOTAL FIXED ASSETS				
CURRENT ASSETS				
Debtors	11	141,584		182,469
Cash at bank and in hand	12	470,241		376,612
			<u>611,825</u>	<u>559,081</u>
TOTAL CURRENT ASSETS				
CREDITORS: amounts falling due within one year	13	166,980		218,527
			<u>444,845</u>	<u>340,554</u>
NET CURRENT ASSETS				
NET ASSETS			<u>1,311,565</u>	<u>1,219,862</u>
THE FUNDS OF THE CHARITY				
Unrestricted Funds	17		1,281,479	1,199,401
Restricted Funds	17		21,021	12,176
Endowment Funds	17		9,065	8,285
			<u>1,311,565</u>	<u>1,219,862</u>
TOTAL CHARITY FUNDS				

The financial statements were approved and authorised for issue by the Board on 10/09/2024.

Signed on behalf of the board of trustees.



Philip Kamps
Chair of CDA

Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	2024		2023	
CASH FLOWS FROM OPERATING ACTIVITIES:	£	£	£	£
Net (Expenditure)/ Income and Net Movement in Funds		90,256		(6,559)
Cash flows from operating activities:				
Depreciation charge	15,099		40,814	
Increase/ decrease in trade receivables	40,885			
Increase/ decrease in trade payables	(51,547)		42,478	
Asset disposal	-		-	
	4,437		(46,586)	
Cash flows from investing activities:				
Capital investment	-		141,058	
Purchase of tangible fixed assets	(1,064)		(3,187)	
	(1,064)		137,871	
Change in Cash and Cash Equivalents		93,629		84,726
Cash and Cash Equivalents at the Beginning of the Year		376,612		291,885
Cash and Cash Equivalents at the End of the Year		470,240		376,612

(i) ANALYSIS OF CHANGES IN NET DEBT	At 1 Apr 2023	Cash flow	At 31 Mar 2024
	£	£	£
Cash and cash equivalent:			
Cash	370,532	93,381	463,913
Cash equivalent	6,080	248	6,328
	376,612	93,629	470,240
Debt due after one year	-	-	-
TOTAL	376,612	93,629	470,240

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The Cambridgeshire Deaf Association is a charitable company incorporated in England and Wales. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are to provide support and facilities for Deaf Persons in Cambridgeshire through social, advisory and recreational projects to assist them to be part of the whole community.

The charity constitutes a public benefit entity as defined by FRS 102. The financial statements have been prepared in accordance with Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the charity for particular purposes. The cost of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Endowment funds represent those assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains or losses arising on the investment form part of this fund. Any investment management charges and legal advice relating to the fund are charged against the fund.

(c) INCOME RECOGNITION

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing, if there are conditions attached and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

(c) INCOME RECOGNITION CONTINUED...

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

No amount is included in the financial statements for volunteer time in line with SORP. Further detail is given in the Trustees' Annual Report.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met. It is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holdings assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) SUPPORT COST ALLOCATIONS

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

(f) TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land and buildings	-	2% straight line basis
Building improvements	-	20% straight line basis
Equipment	-	33 1/3% straight line basis
Software	-	33 1/3% straight line basis

The charity has a policy to write off any software items which cost less than £1,000 and any items of equipment which cost less than £1,000.

Above capitalisation policy has been reviewed and signed off by the Board on 20/02/2024. It was agreed that the new capitalisation policy should apply from the start of financial year, 01/04/2023.

(g) IMPAIRMENT

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(h) INVESTMENT PROPERTIES

Investment properties are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

(i) INVESTMENTS

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA.

(j) DEBTORS AND CREDITORS RECEIVABLE/PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(k) PROVISIONS

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

(l) **LEASES**

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line

(m) **TAX**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance ACT 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(n) **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserve for the charity to be able to continue as a going concern.

(o) **LIABILITY OF THE MEMBERS**

The charity is limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £1.

(p) **PENSIONS**

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

2	DONATIONS AND LEGACIES	2024			2023
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
	Donations	4,631	5,969	-	10,600
	Legacies	-	500	-	500
		-----	-----	-----	-----
		4,631	6,469	-	11,100
		-----	-----	-----	-----
3	INVESTMENT INCOME	2024			2023
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
	Rental income	39,587	-	-	39,587
	Interest received	8,829	-	-	8,829
		-----	-----	-----	-----
		48,416	-	-	48,416
		-----	-----	-----	-----
4	ACTIVITIES FOR GENERATING FUNDS	2024			2023
		Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
	CDA Sign Language Academy	16,385	-	-	16,385
	CDA Connect	-	18,180	-	18,180
	CDA Life	1,043,326	-	-	1,043,326
	CDA Media	15,204	-	-	15,204
	Fincham House	1,618	-	-	1,618
	CDA Community and Fundraising Events	-	3,464	-	3,464
	ACT Spot purchasing & Enhanced Support	6,012	-	-	6,012
		-----	-----	-----	-----
		1,082,545	21,644	-	1,104,189
		-----	-----	-----	-----

Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

5	GRANTS	2024			2023
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	£	£	£	£	£
Amazon	-	-	-	-	1,000
Batterson Chivers Foundation	-	-	-	-	1,000
Breathe	2,338	-	-	2,338	-
Cambridgeshire Community Foundati	-	19,450	-	19,450	-
Cambridgeshire County Council	-	145,310	-	145,310	139,113
Childwick Trust	7,500	-	-	7,500	10,500
DA Languages for NHS	-	-	-	-	1,900
Earl of Fitzwilliam Trust	-	-	-	-	1,000
Evelyn Trust	-	21,500	-	21,500	17,917
Hodge and Hodge Bank	-	500	-	500	-
Huntingdon Freeman's Trust	-	-	-	-	9,504
Littlehey Prison	-	4,666	-	4,666	-
The National Lottery Community Fund	-	47,964	-	47,964	46,885
Masonic Charitable Trust	-	-	-	-	2,000
Morrisons Foundation	1,600	4,480	-	6,080	-
NHS Cambridgeshire & Peterborough ICB	-	36,520	-	36,520	36,520
Nicholas Swallow and charities	-	-	-	-	500
Northamptonshire County Council	-	-	-	-	4,616
Northamptonshire H/care NHS	-	-	-	-	3,560
Peterborough City Council	-	16,539	-	16,539	17,460
POhWER	-	11,840	-	11,840	-
Police & Crime Commissioner	-	25,844	-	25,844	20,824
Pye Foundation	4,960	-	-	4,960	3,500
The Screwfix Foundation	-	-	-	-	5,000
SignVideo	-	-	-	-	7,500
Strangward Trust	-	-	-	-	4,000
Trinity Trust	140	-	-	140	110
Tudor Trust	30,000	-	-	30,000	29,915
Voiceability	-	42,686	-	42,686	47,233
Other	-	-	-	-	2,500
	46,538	377,299	-	423,837	414,057

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

6 SUPPORT COSTS FOR DEAF PEOPLE

	Staff costs (note 8) £	Direct service costs £	2024 Office overheads £	Depreciation £	Total Resources Expended £	2023 Total Resources Expended £
<u>Support Services for Deaf People - Restricted Funds</u>						
ACT	128,516	20,086	9,334	-	157,936	173,711
Hearing Help	74,608	34,470	5,099	-	114,177	111,050
Befriending Project	32,002	12,412	2,354	-	46,768	47,263
CDA Community	24,003	14,869	1,658	-	40,530	37,766
CDA TV	-	-	-	-	-	9,850
Fincham House	-	-	-	8,605	8,605	18,994
CDA Life	-	-	-	-	-	4,616
CDA Connect	-	18,180	892	-	19,072	28,205
Management Costs	24,393	-	-	-	24,393	23,851
	283,522	100,017	19,337	8,605	411,480	455,306

ACTIVITIES FOR GENERATING FUNDS

	Staff costs (note 8) £	Direct service costs £	2024 Office overheads £	Depreciation £	Total Resources Expended £	2023 Total Resources Expended £
<u>Activities for Generating Funds</u>						
Sign Language						
Academy	8,975	4,859	804	-	14,638	14,243
Fincham House	3,320	31,348	2,022	-	36,690	22,820
Fundraising	5,591	6,568	2,511	-	14,670	15,251
Media	1,941	6,979	746	-	9,666	7,024
CDA Life	827,242	44,431	51,207	-	922,880	829,076
Management Costs	69,208	-	-	6,494	75,702	82,969
	916,277	94,185	57,290	6,494	1,074,246	971,383

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CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

6a ANALYSIS OF EXPENDITURE

	Direct Service Cost - Restricted £	Direct Service Cost - Unrestricted £	Office Overheads £	Total £
<u>Expenditure type</u>				
Travel and Subsistence	24,433	12,095	6,416	42,944
Cleaning costs	-	5,005	-	5,005
Staff Training	3,202	5,043	3,076	11,321
Legal and professional	27,309	18,465	10,211	55,985
Insurance - Combined	-	-	8,217	8,217
Business rates	-	-	1,435	1,435
Repairs and maintenance	-	8,181	-	8,181
Equipment	4,743	6,335	3,013	14,092
Marketing	2,134	1,077	3,554	6,765
Printing, postage and stationery	2,326	4,910	2,233	9,469
IT software and support	2,774	7,952	12,654	23,380
Room & facilities hire	19,620	6,205	4,388	30,213
Staff welfare and entertaining	1,243	2,438	3,424	7,105
Utilities	-	10,280	-	10,280
Recruitment	4,246	1,872	-	6,118
Bank Charges	20	198	184	402
Event costs	3,928	4,127	-	8,055
Telephone and Internet	4,037	-	13,764	17,801
Website	-	-	3,893	3,893
Miscellaneous	-	-	166	166
	100,017	94,185	76,627	270,827
<u>Office Overheads</u>				
Allocation of overheads - transfer	19,337	57,290	(76,627)	-
	119,354	151,475	-	270,829
<u>Depreciation</u>	8,605	-	6,494	15,099

7 GOVERNANCE COSTS

	Unrestricted Funds £	2024 Restricted Funds £	2024 Endowment Fund £	Total Funds £	2023 Total Funds £
Governance costs	2,919	-	-	2,919	500
Auditor's costs - statutory audit	8,640	-	-	8,640	7,320
	11,559	-	-	11,559	7,820

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

8 STAFF COSTS

No remuneration was paid to any of the trustees in the year (2023 - £0). Expenses totalling £535 (2023 - £126) were reimbursed to them. The staff costs were:

	2024 £	2023 £
Wages and Salaries	1,090,109	1,023,161
Social Security Costs	85,517	70,746
Employer's Pension Contributions	24,173	22,650
	<u>1,199,799</u>	<u>1,116,557</u>

The average monthly number of staff employed by the charity during the year was 43 (2023 - 46). One member of staff earned between £60,000 and £70,000.

9 FIXED ASSETS

	Freehold land and buildings £	Investment Property £	Building Improve- ments £	Equipment and software £	Total Funds £
COST					
Balance at 1 April 2023	364,000	546,000	69,203	49,561	1,028,764
Additions	-	-	-	1,064	1,064
Revaluation	(24,000)	(36,000)	-	-	(60,000)
	<u>340,000</u>	<u>510,000</u>	<u>69,203</u>	<u>50,625</u>	<u>969,828</u>
DEPRECIATION					
Balance at 1 April 2023	24,267	36,400	57,011	40,063	157,741
Charge for the year	-	-	8,605	6,493	15,099
Written back on revaluation	(24,267)	(36,400)	-	-	(60,667)
Disposals	-	-	-	-	-
	<u>0</u>	<u>0</u>	<u>65,617</u>	<u>46,556</u>	<u>112,172</u>
NET BOOK VALUE					
Balance at 31 March 2024	<u>340,000</u>	<u>510,000</u>	<u>3,586</u>	<u>4,069</u>	<u>857,655</u>
Balance at 1 April 2023	<u>339,734</u>	<u>509,600</u>	<u>12,192</u>	<u>9,498</u>	<u>871,023</u>

The property owned by the Association at 8 Romsey Terrace, Cambridge, CB3 1NH, has undergone a revaluation on 25 March 2024. An independent valuer, Eddisons Commercial Limited with a registered address at 340 Deansgate, Manchester, M3 4LY determined both Market and Fair Values of the property at £850,000. Market and investment methods were adopted to valuation with no significant assumptions.

Had the asset been held at historic cost, the value of the property would be £369,802: £147,921 to Freehold land and buildings and £221,881 to Investment.

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CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

10	INVESTMENTS	2024 £	2023 £
	CBF Investment Fund		
	Cost	1,606	1,606
	Market value brought forward	8,285	9,390
	Net (loss)/gain on revaluation at year end	780	(1,105)
	Market value carried forward	9,065	8,285
11	DEBTORS	2024 £	2023 £
	Prepayments and accrued income	14,338	11,467
	Other debtors	30	-
	Trade debtors	127,217	171,002
		141,584	182,469
12	CASH AT BANK AND IN HAND	2024 £	2023 £
	CAF Cash account	11,112	30,209
	CAF Gold account	367,000	180,000
	Cambridge & Counties account	84,033	84,053
	Unity Trust account	-	64,540
	CCLA	6,328	6,080
	Paypal	1,682	11,686
	Petty cash	86	44
		470,241	376,612
13	CREDITORS: Due within one year	2024 £	2023 £
	Deferred income (see note 14)	34,074	48,966
	Other creditors	13,000	13,000
	Social security and other taxes	18,164	16,488
	Trade creditors	51,307	103,404
	Accruals	50,435	36,669
		166,980	218,527

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

14	DEFERRED INCOME	2024 £	2023 £
	Childwick Trust	-	7,500
	Morrisons Foundation	720	-
	The National Lottery Community Fund	15,854	10,997
	Police & Crime Commissioner	-	3,675
	Pye Foundation	-	1,460
	Sign Language Academy	-	12,834
	Sobell Foundation	5,000	-
	Tudor Trust	12,500	12,500
		<u>34,074</u>	<u>48,966</u>

15 **LEASES**

FINCHAM HOUSE - LESSOR DISCLOSURES

As at 31 March 2024, there are three operating lease agreements in place. The following are future minimum lease payments under the non-cancellable parts of the leases' terms as combined:

	2024 £	2023 £
Within one year	34,157	38,170
Between one and five years	32,583	11,310
After five year	-	-

The Association has two 5 -year operating leases which will expire in May 2024 and December 2024 and one 3-year lease which will expire in February 2027.

LESSEE

	2024 £	2023 £
Within one year	119	477
Between one and five years	-	119
After five year	-	-

16 **RELATED PARTY TRANSACTIONS**

During the year donations were received from the trustees totalling £1,000 (2023 - £Nil)

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CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

17	FUNDS	At 1 Apr 2023 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Mar 2024 £
	UNRESTRICTED	1,199,401	1,182,796	(1,085,804)	(14,913)	1,281,479
	RESTRICTED					
	Fincham House	12,176	-	(8,605)	-	3,571
	ACT	-	184,142	(157,936)	(26,207)	(1)
	CDA Connect	-	18,180	(19,072)	892	-
	Befriending	-	47,963	(46,768)	(1,195)	-
	CDA Community	-	33,777	(40,530)	6,753	-
	CDA Life	-	-	-	-	-
	Feeltheforce	-	17,450	-	-	17,450
	Management costs	-	-	(24,393)	24,393	-
	Hearing Help	-	103,900	(114,177)	10,277	-
		12,176	405,412	(411,480)	14,913	21,021
	ENDOWMENT	8,285	-	780	-	9,065
	TOTAL FUNDS	1,219,862	1,588,208	(1,496,505)	-	1,311,565

The funds are constituted as follows

	2024			2023
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £
Tangible assets	344,084	3,571	-	347,655
Investment property	510,000	-	-	510,000
Investments - other	-	-	9,065	9,065
Debtors	103,315	38,269	-	141,584
Cash at bank and in hand	448,348	21,893	-	470,241
Creditors	(124,268)	(42,712)	-	(166,980)
	1,281,479	21,021	9,065	1,311,565

FUNDS DESCRIPTIONS

RESTRICTED FUNDS

Fincham House - Funds received to invest in improving the garage and convert the bar, this cost is then depreciated over its useful life.

ACT - Funding gained in respect of performing advocacy and casework.

CDA Connect - Funding received to capture and recharge employee's time ATW service.

Befriending - Funds received to provide a befriending service to support clients to develop their hobbies, attend social events, go shopping and undertake daily tasks and more.

CDA Community - Funds received to provide community services for local deaf people.

CDA Life - Funding received in respect of providing domiciliary care and support for deaf people.

Feeltheforce - Funding in respect of film and TV convention day designed for disabled people

Management costs - Apportioned costs from unrestricted to restricted funds.

Hearing Help - Funding received to give hearing impairment support.

ENDOWMENT FUNDS

Garner Bequest for the Deaf - The fund comprises of an original gift of £1,606 which was bequested to the charity by a Mr Garner in 1978, the capital to be permanently invested to provide income to benefit deaf children under the care of the Association.

Pages 39 to 44 also form part of these financial statements and show the comparative 2023 figures

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - COMPARATIVES

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	Unrestricted Funds £	2023 Restricted Funds £	Endowment Fund £	Total Funds £	2022 Total Funds £
INCOME					
<i>Incoming resources from generated funds:</i>					
Voluntary income	2,789	13,822.00	-	16,611	4,370
Investment income	56,938	-	-	56,938	52,417
<i>Incoming resources from charitable activities:</i>					
Grants	59,025	355,032	-	414,057	239,234
Activities for Generating Funds	909,502	30,842.00	-	940,344	772,086
TOTAL INCOME	1,028,254	399,696	-	1,427,950	1,068,107
EXPENDITURE					
Support Costs for Deaf People	-	455,306	-	455,306	266,153
Activities for Generating Funds	971,383	-	-	971,383	827,170
Governance costs	7,820	-	-	7,820	8,020
TOTAL EXPENDITURE	979,203	455,306	-	1,434,509	1,101,343
NET (EXPENDITURE)/ INCOME	49,051	(55,610)	-	(6,559)	(33,236)
TRANSFERS	(30,256)	30,256	-	-	-
Unrealised (losses)/gains on investments	-	-	(1,105)	(1,105)	2,576
NET MOVEMENT IN FUNDS	18,795	(25,354)	(1,105)	(7,664)	(30,660)
RECONCILIATION OF FUNDS					
CDA TOTAL FUNDS BROUGHT FOWRAD	1,047,662	29,416	9,390	1,086,468	1117128
MERGER FUNDS INTRODUCED ON 01/04/2022	132,944	8,114	-	141,058	-
TOTAL FUNDS BROUGHT FORWARD	1,180,606	37,530	9,390	1,227,526	1,117,128
TOTAL FUNDS CARRIED FORWARD	1,199,401	12,176	8,285	1,219,862	1,086,468

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CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - COMPARATIVES

CASH FLOW STATEMENT

	2023		2022
	£	£	£
CASH FLOWS FROM OPERATING ACTIVITIES			
Net (Expenditure)/Income and Net movements in funds		(6,559)	(33,236)
Cash flows from operating activities:			
Depreciation charge	40,814		39,670
Increase/decrease in trade receivables	(129,878)		(4,735)
Increase/decrease in trade payables	42,478		81,313
Asset disposal	-		-
	<u>(46,586)</u>		<u>116,248</u>
Cash flows from investing activities:			
Capital investment	141,058		-
Purchase of tangible assets	(3,187)		(9,632)
	<u>137,871</u>		<u>(9,632)</u>
Change in Cash and Cash Equivalents		84,726	73,380
Cash and Cash Equivalents at the Beginning of the year		<u>291,885</u>	<u>218,505</u>
Cash and Cash Equivalents at the End of the year		376,611	291,885

(i) ANALYSIS OF CHANGES IN NET DEBT

	As at 31 Apr 22	Cash Flow	As at 31 Mar 23
	£	£	£
Cash and cash equivalent			
Cash	286,053	84,479	370,532
Cash equivalent	5,832	248	6,080
	<u>291,885</u>	<u>84,727</u>	<u>376,612</u>
Debt due after one year	-	-	-
TOTAL	<u>291,885</u>	<u>84,727</u>	<u>376,612</u>

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - COMPARATIVES

ANALYSIS OF INCOME

DONATIONS AND LEGACIES

	2023			2022
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
Donations	2,789	7,400	-	10,189
Legacies	-	6,422	-	6,422
	2,789	13,822	-	16,611

INVESTMENT INCOME

	2023			2022
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
Rental income	52,931	-	-	52,931
Interest received	4,007	-	-	4,007
	56,938	-	-	56,938

ACTIVITIES FOR GENERATING FUNDS

	2023			2022
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
CDA Sign Language Academy	17,485	-	-	17,485
CDA Connect	-	26,948	-	26,948.00
CDA Life	883,599	-	-	883,599
CDA Media	7,997	-	-	7,997
CDA Community and Fundraising Events	-	3,894	-	3,894
ACT Spot purchasing & Enhanced Support	421	-	-	421
	909,502	30,842.00	-	940,344

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CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - COMPARATIVES

GRANTS

	2023			2022
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Amazon	1,000	-	-	1,000
Batterson Chivers Foundation	-	1,000	-	1,000
BGL Group	-	-	-	-
Cambridgeshire Community Foundation	-	-	-	-
Cambridgeshire County Council	-	139,113	-	139,113
Childwick Trust	10,500	-	-	10,500
DA Languages for NHS	-	1,900	-	1,900
Earl of Fitzwilliam Trust	-	1,000	-	1,000
Evelyn Trust	-	17,917	-	17,917
Groundwork UK	-	-	-	-
HMRC	-	-	-	-
Huntingdon Freeman's Trust	-	9,504	-	9,504
Local Authority Infection Control Fund	-	-	-	-
The National Lottery Awards for All	-	-	-	-
The National Lottery Community Fund	-	46,885	-	46,885
Masonic Charitable Trust	2,000	-	-	2,000
NHS Cambridgeshire & Peterborough ICB	-	36,520	-	36,520
Nicholas Swallow and Charities	-	500	-	500
Northamptonshire County Council	-	4,616	-	4,616
Northamptonshire H/care NHS Foundation Trust	-	3,560	-	3,560
Peterborough City Council	-	17,460	-	17,460
Peterborough Council for Voluntary Service	-	-	-	-
Police & Crime Commissioner	-	20,824	-	20,824
Pye Foundation	3,500	-	-	3,500
The Screwfix Foundation	-	5,000	-	5,000
SignVideo	7,500	-	-	7,500
Sobell Foundation	-	-	-	-
Strangward Trust	4,000	-	-	4,000
Trinity Trust	110	-	-	110
Tudor Trust	27,915	2,000	-	29,915
Voiceability	-	47,233	-	47,233
Youth Inspired	-	-	-	-
Other	2,500	-	-	2,500
	59,025	355,032	-	414,057
				239,234

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - COMPARATIVES

CHARITABLE ACTIVITIES

	Staff costs (note 6) £	Direct service costs £	2023 Office overheads £	Depreciation £	Total Resources Expended £	2022 Total Resources Expended £
<u>Support Services for Deaf People - Restricted Funds</u>						
ACT	138,914	26,845	7,952	-	173,711	140,596
Hearing Help (01/04/2022 merger)	69,057	37,196	4,797	-	111,050	-
Befriending Project	31,105	13,941	2,217	-	47,263	34,994
CDA Community	23,289	13,043	1,434	-	37,766	28,771
CDA TV	6,080	3,770	-	-	9,850	10,942
Fincham House	-	5,154	-	13,840	18,994	13,840
CDA Life	4,616	-	-	-	4,616	-
CDA Connect	-	26,948	1,257	-	28,205	-
Management Costs	21,851	2,000	-	-	23,851	37,009
	294,912	128,897	17,657	13,840	455,306	266,152

CHARITABLE ACTIVITIES CONT'D...

	Staff costs (note 6) £	Direct service costs £	2023 Office overheads £	Depreciation £	Total Resources Expended £	2022 Total Resources Expended £
<u>Activities for Generating Funds</u>						
Sign Language Academy	8,651	4,777	815	-	14,243	13,185
Fincham House	3,419	16,700	2,701	-	22,820	19,496
Fundraising	4,820	7,455	2,976	-	15,251	14,114
Media	2,265	3,927	832	-	7,024	9,340
CDA Life	746,495	41,159	41,422	-	829,076	715,920
Management Costs	55,995	-	-	26,974	82,969	55,115
	821,645	74,018	48,746	26,974	971,383	827,170

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CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - COMPARATIVES

UNRESTRICTED FUNDS

						2023 £	2022 £
	Tangible Assets	Non-Current Liabilities	General Funds	Designated Funds Buildings Repairs & Development	Operational Contingency Fund	Total Unrestricted Funds	
Brought forward	908,650	-	139,012	-	-	1,047,662	1,067,058
CHH Merger 1 Apr 2022	-	-	132,944	-	-	132,944	
Movements in year	(37,627)	-	56,422	-	-	18,795	(19,396)
Transfers	-	-	-	-	-	-	-
Carried forward	871,023	-	328,378	-	-	1,199,401	1,047,662

The balances brought forward and carried forward on the General and Designated Funds are represented by Net Current Assets on the Balance Sheet.

RESTRICTED FUNDS

	CHH Merger 1 Apr 2022	Brought Forwards £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
Fincham House	-	29,416	5,000	(18,994)	(3,246)	12,176
ACT	-	-	170,122	(173,711)	3,589	-
CDA Connect	-	-	26,948	(28,205)	1,257	-
Befriending	-	-	47,539	(47,263)	(276)	-
CDA Community	-	-	30,752	(37,766)	7,014	-
CDA Life	-	-	4,616	(4,616)	-	-
CDA TV	-	-	9,850	(9,850)	-	-
Management costs	-	-	2,000	(23,851)	21,851	-
Hearing Help	8,114	-	102,869	(111,050)	67	-
	8,114	29,416	399,696	(455,306)	30,256	12,176



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