

WEST NORFOLK DEAF ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

Charity Registration No. 1064118

WEST NORFOLK DEAF ASSOCIATION
LEGAL AND ADMINISTRATIVE INFORMATION

Trustees

Dr Philip Koopowitz
Mrs A Mace
Mr D Mace
Mrs D Semmens

Charity number

1064118

Principal address

The Deaf Centre
Railway Road
Kings Lynn
Norfolk
PE30 1NF

Independent examiner

Mapus-Smith & Lemmon LLP
48 King Street
Kings Lynn
Norfolk
PE30 1HE

Bankers

Barclays Bank PLC
21 Tuesday Market Place
Kings Lynn
Norfolk
PE30 1JW

WEST NORFOLK DEAF ASSOCIATION

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WEST NORFOLK DEAF ASSOCIATION

TRUSTEES' REPORT

FOR THE YEAR ENDED 31 MARCH 2021

The trustees have pleasure in presenting their report and the financial statements of the charity for the period from 1 April 2020 to 31 March 2021.

In assessing whether the charity is a going concern the trustees have considered a period of twelve months from the date the accounts were approved.

Objectives and activities

We have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning our future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives they have set.

Achievements and performance

The 2020/21 financial year has proved extremely challenging, made worse by the Covid Pandemic. The Charity was leaking money as two of our main revenue streams dried up completely during lockdown. Our room hire revenue and revenue from the Bookshop plummeted. We were lucky enough to get furlough payments for two staff members and the remaining staff members agreed to a reduction in their hours.

When it was safe, we continued our Hearing Support Service from the Deaf Centre. In addition, our Advocate was pivotal in ensuring that the Deaf Community received appropriate information about the Pandemic. The advocate was also involved in ensuring that the Deaf Community understood the importance of the Census and were able to fill in their census forms appropriately.

Towards the end of the Financial Year, 3 out of the 4 staff members resigned, but we were lucky enough to be able to replace them rapidly and already the new staff are having an impact, which we hope will show in next year's accounts.

Financial review

Funding from the Clinical Commissioning Group (CCG) has continued to enable us to deliver our core services and provide a Centre for Deaf and hard of hearing people. Funding has been agreed up to 31st March 2022.

Funding for the Advocacy Service has been secured to 31st March 2021 from Norfolk County Council. For this service we are working in partnership with Deaf Connexions Norwich who are the lead agency. Through the efforts of the Administration Manager, we obtained a substantial Restricted Fund Grant from the National Lottery Community Fund, which has allowed us to continue providing Advocacy and Hearing Support as well as keeping the Deaf Centre open. In addition, Donna Semmens, a Trustee, obtained an Unrestricted grant from the Garfield Weston Fund, for which we are extremely grateful. This has left us in a much more secure financial position.

Unfortunately, Lily funding ceased on 31 March 2021, as WNDA did not obtain a contract extension.

Plans for future

Consolidate the core services we are currently providing
Look at other sources of income generation
Monitor the financial situation on a monthly basis, so as to ensure we are showing financial prudence.

Expand the number of Trustees (we currently have, but feel we need a broader range of experience on the Board)
Explore changing the status of the charity to a CIO (Charitable Incorporated Organisation)

Structure, governance and management

The charity is governed by a Trust Deed which requires that there shall be at least three trustees. A trustee is recommended by an existing trustee and invited to a meeting and then elected at the next trustees meeting.

All trustees receive adequate induction and training.

The charity trustees during the year were:

WEST NORFOLK DEAF ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

Dr Phillip Koopowitz
Mrs A Mace
Mr D Mace
Mrs D Semmens
Mr S Morton

(Resigned 26 January 2021)

Reserves

The unrestricted funds are used for general purposes within the charity. The restricted funds are used according to their original instruction. The level of reserves is monitored and reviewed at the regular trustees' meetings. The trustees believe that the level of reserves which is necessary should be enough to cover the running costs of the head office, and that this is monitored and maintained throughout the year.

Major Risks

Funding remains the major risk as we continue to experience uncertainty over long term funding of services. We are trying to mitigate this uncertainty by focusing on other forms of income generation so that we are less dependent on our traditional funders. The Covid pandemic is a Major Risk as new ways of working may decimate our ability to generate income from Room Hire. We have future funding for the Hearing Support service up to the end of March 2022 and Advocacy until the 31st March 2022.

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

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

- select suitable accounting policies and then apply them consistently
- observe the methods and principles in the Charities SORP
- make judgements and estimates that are reasonable and prudent

- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements; and prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity

- will continue in business. The Trustees are responsible for keeping proper accounting records, that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. 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.

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

Dr Phillip Koopowitz
Trustee
Dated: 27/01/2022

WEST NORFOLK DEAF ASSOCIATION

INDEPENDENT EXAMINER'S REPORT

TO THE TRUSTEES OF WEST NORFOLK DEAF ASSOCIATION

I report to the trustees on my examination of the financial statements of West Norfolk Deaf Association (the charity) for the year ended 31 March 2021.

Responsibilities and basis of report

As the trustees of the charity you are responsible for the preparation of the financial statements in accordance with the requirements of the Charities Act 2011 (the 2011 Act).

I report in respect of my examination of the charity's financial statements carried out under section 145 of the 2011 Act. In carrying out my examination I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement

Since the charity's gross income exceeded £250,000 your examiner must be a member of a body listed in section 145 of the 2011 Act. I confirm that I am qualified to undertake the examination because I am a member of , which is one of the listed bodies.

Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting and Reporting by Charities: Statement of Recommended Practice issued on 1 April 2005 which is referred to in the extant regulations but has now been withdrawn.

I understand that this has been done in order for financial statements to provide a true and fair view in accordance with Generally Accepted Accounting Practice effective for reporting periods beginning on or after 1 January 2015.

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

- 1 accounting records were not kept in respect of the charity as required by section 130 of the 2011 Act; or
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 other than any requirement that the accounts give a true and fair view which is not a matter considered as part of an independent examination.

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



Mapus-Smith & Lemmon LLP
48 King Street
King's Lynn
Norfolk
PE30 1HE

Dated: 28/01/2022

WEST NORFOLK DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2021

	Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
2021	2021	2021	2020	2020	2020	2020
£	£	£	£	£	£	£
Income from:						
3	5,150	-	5,150	10,819	2,015	12,834
4	13,505	140,267	153,772	20,746	92,915	113,661
5	93,232	-	93,232	103,958	719	104,677
	111,887	140,267	252,154	135,523	95,649	231,172
Expenditure on:						
6	29,941	137,885	167,826	131,326	95,548	226,874
	81,946	2,382	84,328	4,197	101	4,298
Net incoming resources before transfers						
	655	(655)	-	(13,100)	13,100	-
Gross transfers between funds						
	82,601	1,727	84,328	(8,903)	13,201	4,298
Net income for the year/ Net movement in funds						
	7,193	222,772	229,965	16,096	209,571	225,667
Fund balances at 1 April 2020						
	87,298	224,499	311,797	7,193	222,772	229,965
Fund balances at 31 March 2021						

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

WEST NORFOLK DEAF ASSOCIATION

BALANCE SHEET

AS AT 31 MARCH 2021

	Notes	2021	2020
Fixed assets			
Tangible assets	9	185,442	185,442
Current assets			
Debtors	10	5,516	21,821
Cash at bank and in hand		130,901	28,262
Creditors: amounts falling due within one year	11	(10,062)	(5,560)
Net current assets		126,355	44,523
Total assets less current liabilities		311,797	229,965
Income funds			
Restricted funds	12	224,499	222,772
Unrestricted funds		87,298	7,193
		311,797	229,965

The financial statements were approved by the Trustees on 27/01/2022

Dr Philip Koopowitz
Trustee

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2021

1 Accounting policies

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's [governing document], the Charities Act 2011 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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements have departed from the Charities (Accounts and Reports) Regulations 2008 only to the extent required to provide a true and fair view. This departure has involved following the Statement of Recommended Practice for charities applying FRS 102 rather than the version of the Statement of Recommended Practice which is referred to in the Regulations but which has since been withdrawn.

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 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.

Endowment funds are subject to specific conditions by donors that the capital must be maintained by the charity.

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.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

1	Accounting policies	(Continued)
1.5	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		
Fixtures and fittings		
Computers		
No depreciation applied		
25% straight line basis		
25% straight line basis		
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.		
1.7 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.		
1.8 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 Donations and legacies		

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

4 Charitable activities

Charitable Activities 2021	Charitable Activities 2020	
£	£	
50	5,721	Hard of Hearing Club
-	4,758	Deaf Club Income
-	2,730	Screwfix Acoustic Clouds
-	78,370	Grants
140,217	21,032	One stop carriers - photos
13,505	500	Charitable activities income
-	550	Volunteer Celebrations
153,772	113,661	
13,505	20,746	Analysis by fund
140,267	92,915	Unrestricted funds
153,772	113,661	Restricted funds
35,142	35,142	Grant - WNCCG
3,538	19,503	Grant - NCC
75,200	13,770	Grant - Health Lottery
-	6,300	Grant - Community Worker
-	3,000	Grant - Deaf Blind Group
-	655	Freebridge Grant
19,078	-	Grant - Deaf Connexions
1,050	-	Grant - NCF
6,259	-	Grant - Peoples Health
140,267	78,370	Performance related grants

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

5 Other trading activities				
	Unrestricted funds	Unrestricted funds	Restricted funds	Total
	2021	2020	2020	2020
	£	£	£	£
Room Hire	10,069	28,495	-	28,495
BSL/Deaf Awareness	-	1,510	-	1,510
Fundraising events	453	3,864	719	4,583
Gift Aid Income	698	6,060	-	6,060
Shop Takings	8,605	51,424	-	51,424
Online Sales	7,204	11,154	-	11,154
Other income	66,203	1,451	-	1,451
Other trading activities	93,232	103,958	719	104,677

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

Charitable Activities	£
2021	£
Charitable Activities	£
2020	£

Staff costs	90,014	127,373
Rent, rates and insurance	24,202	30,868
Electricity	3,044	6,537
Travel Expenses	1,894	1,678
Postage, stationery and advertising	7,826	6,129
Telephone	2,657	2,756
Hearing Support Service Expenses	235	2,873
Sundries	1,467	2,914
Communication Support	-	5,904
Car Park Costs	7,222	8,875
Repairs and Renewals	20,083	12,487
Advocacy Expenses	51	123
Fundraising Costs	20	280
Charges	2,945	5,263
Subscriptions	678	547
Deaf Club Expenses	946	4,591
Other charitable expenditure	4,542	7,676
	<u>167,826</u>	<u>226,874</u>
	<u>167,826</u>	<u>226,874</u>
Analysis by fund		
Unrestricted funds	29,941	131,326
Restricted funds	137,885	95,548
	<u>167,826</u>	<u>226,874</u>

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

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2021

8 Employees

The average monthly number of employees during the year was:

	2021	2020
Number	Number	Number
Full time	-	4
Part time	5	5
Total	5	9

Employment costs

	2021	2020
£	£	£
Wages and salaries	84,662	118,417
Social security costs	1,811	4,723
Other pension costs	3,541	4,233
Total	90,014	127,373

No employee received remuneration of more than £60,000.
Full time hours for the charity is 35 hours p.wk.

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

9

Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
£	£	£	£	£
Cost				
At 1 April 2020	185,442	21,480	19,875	226,797
At 31 March 2021	185,442	21,480	19,875	226,797
Depreciation and impairment				
At 1 April 2020	-	21,480	19,875	41,355
At 31 March 2021	-	21,480	19,875	41,355
Carrying amount				
At 31 March 2021	185,442	-	-	185,442
At 31 March 2020	185,442	-	-	185,442

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

10 Debtors	Amounts falling due within one year:	
	Trade debtors	5,516
	Other debtors	-
	Prepayments and accrued income	-
		21,821
11 Creditors: amounts falling due within one year		
	Other taxation and social security	3,731
	Trade creditors	6,331
	Accruals and deferred income	-
		10,062
		5,560
	2021	£
	2020	£

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

12 Restricted funds

The income funds of the charity include restricted funds comprising the following unexpended balances of donations and grants held on trust for specific purposes:

Balance at 1 April 2020	Incoming resources	Resources expended	Transfers	Balance at 31 March 2021
£	£	£	£	£

Movement in funds

Community Fund	85,000	-	-	-	85,000
NCC - Pathfinder Capital	100,442	3,538	-	-	103,980
NCC - Advocacy	722	-	(722)	-	-
NCC - Pathfinder Revenue	10,983	-	-	-	10,983
NCC - Aiming Higher	5,569	-	-	-	5,569
HYPE & PIP	1,566	-	-	-	1,566
NCF - Hard of Hearing Club	3,705	1,050	(299)	-	4,456
NCF - Hard of Hearing Club Hunstanton	1,348	-	-	-	1,348
Singing Choir	587	-	-	-	587
Drop in singing sessions	288	-	-	-	288
Deaf Club Coffee Morning	1,424	-	-	-	1,424
Health Lottery	3,318	75,200	(73,000)	-	5,518
Community Worker	2,214	-	(2,214)	-	-
Deaf Blind Group	1,171	-	(1,171)	-	-
Freebridge Grant	655	-	-	(655)	-
Screwfix Acoustic Clouds	2,730	-	-	-	2,730
One Stop carriers - Photos	500	-	-	-	500
Warburtons - Volunteer Celebration	250	-	-	-	250
The Pennycrest Trust - Volunteer	300	-	-	-	300
Celebration	-	-	-	-	-
Grant - WNCCG	-	35,142	(35,142)	-	-
Deaf Connexions	-	19,078	(19,078)	-	-
Grant - Peoples Health trust	-	6,259	(6,259)	-	-
	222,772	140,267	(121,285)	(655)	224,499

13 Analysis of net assets between funds

Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
£	£	£	£	£	£
2021	2021	2021	2020	2020	2020
Unrestricted funds	Restricted funds	Total	Unrestricted funds	Restricted funds	Total
126,355	185,442	311,797	7,193	185,442	192,635
126,355	-	126,355	7,193	185,442	192,635
-	185,442	185,442	-	185,442	185,442
Current assets/ (liabilities)					
126,355	-	126,355	7,193	185,442	192,635
126,355	-	126,355	7,193	185,442	192,635

Fund balances at 31 March 2021 are represented by: Tangible assets Current assets/ (liabilities)

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2021

14 Related party transactions

There were no disclosable related party transactions during the year (2020 - none).

