

WEST NORFOLK DEAF ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2022

WEST NORFOLK DEAF ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Philip Koopowitz	
	Mrs D Semmens	
	Mr O Kenny	(Appointed 7 April 2021)
	Mr P Moss	(Appointed 7 April 2021)
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 2022

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.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's [governing document], the 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).

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 2021/22 financial year has proved challenging, but we have made a lot of changes to ensure the ongoing functioning of the charity. We have had some major disruption to staffing at the end of the 2021 Financial year and this meant us appointing a new Manager. She has taken us forward through 2021/22 and ensured the survival of WNDA. Not only that, but through some of her innovative changes she has put us on a good financial footing. WNDA has coped extremely well in the face of Covid and we are thriving now that the economy has opened up once again.

Our Hearing Support Service continues to deliver high levels of support to NHS hearing aid users within West Norfolk Clinical Commissioning Group's location. WNDA are proud to have an enthusiastic team of staff and volunteers who have a patient and friendly way of delivering our services which is a relief to many.

Our outreach service at The Bookshop, in Downham Market is very popular and continues to provide a valuable service to our Hearing Support clients. The services at the GPs surgeries have ceased and we do not envisage this returning in the near future.

We continue to offer a range of social and learning opportunities for the Deaf Community (those communicating in British Sign Language). The Deaf Advocacy Service continues to provide information, advice and advocacy to Deaf people whose first and preferred language is British Sign Language (BSL). Our advocates are proficient in BSL and deal with a wide range of issues from simple translating of letters and making telephone calls, to in-depth cases regarding benefits, housing, employment issues and family matters.

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 people with acquired hearing difficulties. Funding has been agreed up to 31st March 2024.

Funding for the Advocacy Service was secured to 31st March 2022 from Norfolk County Council. From April 2022, we have been allocated funding from Norfolk County Council for providing an Advice and Information service. The funding will be about 10% less than we received for the Advocacy service.

Our building continues to attract a range of room hirers and we are focused on increasing the income from this activity.

We continue to generate income from Room Hire, Gift Aid, Fundraising, Donations, Donation Tins, Book Shop sales, Ebay sales and Office space hire. In addition, Anna, our Manager set up a private Ear Wax Removal service and we are starting to reap the benefits of this.

Our overall income Non-Restricted Income has increased, and this has allowed us to become less reliant on restricted Income (normally Grants)

WEST NORFOLK DEAF ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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 periods

Plans for future

We plan to consolidate the turnaround that we have seen and expand the Ear Wax Removal Clinics to generate further income. Our service provision should continue at the same level, and we will be looking out for funding to enhance what we can currently offer to children and young adults.

We would like to expand the Board to give a broader range of experience.

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:

Dr Philip Koopowitz

Mrs A Mace

(Resigned 12 August 2022)

Mr D Mace

(Resigned 14 October 2022)

Mrs D Semmens

Mr O Kenny

(Appointed 7 April 2021)

Mr P Moss

(Appointed 7 April 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.

WEST NORFOLK DEAF ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

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. We have future funding for the Hearing Support service up to the end of March 2024 and Advice and Information until the 31st of March 2027.

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).

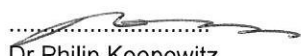
The law applicable to charities in England and Wales requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources of the charity for that period. In preparing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

Date: 26.01.2022

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 2022.

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

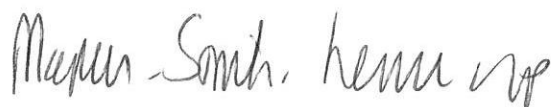
Your attention is drawn to the fact that the charity has prepared financial statements in accordance with Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) in preference to the Accounting 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: 16/01/2022 .

WEST NORFOLK DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds 2022 £	Restricted funds 2022 £	Total Unrestricted funds 2022 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>						
Donations and legacies	3	7,807	-	7,807	5,150	5,150
Charitable activities	4	-	70,804	70,804	13,505	153,772
Other trading activities	5	86,285	-	86,285	93,232	93,232
Total income		<u>94,092</u>	<u>70,804</u>	<u>164,896</u>	<u>140,267</u>	<u>252,154</u>
<u>Expenditure on:</u>						
Charitable activities	6	98,598	80,071	178,669	137,885	167,826
Gross transfers between funds		-	-	-	655	(655)
Net (expenditure)/income for the year/						
Net movement in funds		(4,506)	(9,267)	(13,773)	82,601	84,328
Fund balances at 1 April 2021		<u>87,298</u>	<u>224,499</u>	<u>311,797</u>	<u>7,193</u>	<u>229,965</u>
Fund balances at 31 March 2022		<u><u>82,792</u></u>	<u><u>215,232</u></u>	<u><u>298,024</u></u>	<u><u>87,298</u></u>	<u><u>311,797</u></u>

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 2022

	Notes	2022 £	£	2021 £	£
Fixed assets					
Tangible assets	9		185,442		185,442
Current assets					
Debtors	10	23,808		5,516	
Cash at bank and in hand		98,422		130,901	
		<u>122,230</u>		<u>136,417</u>	
Creditors: amounts falling due within one year	11	<u>(9,648)</u>		<u>(10,062)</u>	
Net current assets			112,582		126,355
Total assets less current liabilities			<u>298,024</u>		<u>311,797</u>
Income funds					
Restricted funds	12	215,232		224,499	
Unrestricted funds		82,792		87,298	
		<u>298,024</u>		<u>311,797</u>	

The financial statements were approved by the Trustees on 26 January 2023



 Dr Philip Koopowitz
 Trustee

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2022

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, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements 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 2022

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	No depreciation applied
Fixtures and fittings	25% straight line basis
Computers	25% straight line basis

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

1.6 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

	Unrestricted funds	Unrestricted funds
	2022	2021
	£	£
Donations and gifts	7,807	5,150

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

4 Charitable activities

	Charitable Activities 2022 £	Charitable Activities 2021 £
Hard of Hearing Club	-	50
Grants	70,804	140,217
Charitable activities income	-	13,505
	<u>70,804</u>	<u>153,772</u>
Analysis by fund		
Unrestricted funds	-	13,505
Restricted funds	<u>70,804</u>	<u>140,267</u>
Performance related grants		
Grant - WNCCG	35,142	35,142
Grant - NCC	6,911	3,538
Grant - Health Lottery	-	75,200
Grant - Deaf Connexions	19,078	19,078
Grant - NCF	-	1,000
Grant - Peoples Health	5,006	29,907
Grant - BCKLWN	2,667	-
Grant - HOH	2,000	-
	<u>70,804</u>	<u>140,217</u>

5 Other trading activities

	Unrestricted funds 2022 £	Unrestricted funds 2021 £
Room Hire	25,003	10,069
Fundraising events	8,906	453
Gift Aid Income	-	698
Shop Takings	36,957	8,605
Online Sales	10,488	7,204
Other income	4,931	66,203
Other trading activities	<u>86,285</u>	<u>93,232</u>

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

6 Charitable activities

	Charitable Activities 2022 £	Charitable Activities 2021 £
Staff costs	89,714	90,014
Rent, rates and insurance	18,543	24,202
Electricity	4,745	3,044
Travel Expenses	500	1,894
Postage, stationery and advertising	11,850	7,826
Telephone	2,690	2,657
Hearing Support Service Expenses	1,245	235
Sundries	6,451	1,467
Car Park Costs	6,671	7,222
Repairs and Renewals	17,050	20,083
Advocacy Expenses	-	51
Fundraising Costs	2,023	20
Charges	641	2,945
Subscriptions	977	678
Deaf Club Expenses	593	946
Other charitable expenditure	14,976	4,542
	<u>178,669</u>	<u>167,826</u>
	<u>178,669</u>	<u>167,826</u>
Analysis by fund		
Unrestricted funds	98,598	29,941
Restricted funds	80,071	137,885
	<u>178,669</u>	<u>167,826</u>

7 Trustees

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 2022

8 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Part time	5	5
Employment costs	2022 £	2021 £
Wages and salaries	86,638	84,662
Social security costs	1,408	1,811
Other pension costs	1,668	3,541
	89,714	90,014

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 2021	185,442	21,480	19,875	226,797
At 31 March 2022	185,442	21,480	19,875	226,797
Depreciation and impairment				
At 1 April 2021	-	21,480	19,875	41,355
At 31 March 2022	-	21,480	19,875	41,355
Carrying amount				
At 31 March 2022	185,442	-	-	185,442
At 31 March 2021	185,442	-	-	185,442

10 Debtors

	2022 £	2021 £
Amounts falling due within one year:		
Trade debtors	23,808	5,516

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

11 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	3,095	3,731
Trade creditors	6,553	6,331
	<u>9,648</u>	<u>10,062</u>

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 2021 £	Movement in funds			Balance at 31 March 2022 £
		Incoming resources £	Resources expended £	Transfers £	
Community Fund	85,000	-	-	-	85,000
NCC - Pathfinder Capital	103,980	6,911	(6,911)	-	103,980
NCC - Pathfinder Revenue	10,983	-	-	-	10,983
NCC - Aiming Higher	5,569	-	-	-	5,569
HiYPE & PIP	1,566	-	-	-	1,566
NCF - Hard of Hearing Club	3,705	-	-	-	3,705
NCF - Hard of Hearing Club Hunstanton	1,348	-	-	-	1,348
Signing Choir	587	-	-	-	587
Drop in singing sessions	288	-	-	-	288
Deaf Club Coffee Morning	1,424	-	-	-	1,424
Health Lottery	5,518	-	(5,488)	-	30
Screwfix Acoustic Clouds	2,730	-	(2,730)	-	-
One Stop carriers - Photos	500	-	(500)	-	-
Warburtons - Volunteer Celebration	250	-	(250)	-	-
The Pennycrest Trust - Volunteer Celebration	300	-	(300)	-	-
Grant - WNCCG	-	35,142	(35,142)	-	-
Deaf Connexions	-	19,078	(19,078)	-	-
Grant - BCKLWN	-	2,667	(2,667)	-	-
Grant - HOH	-	2,000	(2,000)	-	-
Grant - Peoples Health trust	-	5,006	(5,006)	-	-
	<u>224,499</u>	<u>70,804</u>	<u>(80,071)</u>	<u>-</u>	<u>215,232</u>

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2022

13 Analysis of net assets between funds

	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds 2021 £	Restricted funds 2021 £	Total 2021 £
Fund balances at 31 March 2022 are represented by:						
Tangible assets	-	185,442	185,442	-	185,442	185,442
Current assets/(liabilities)	112,582	-	112,582	126,355	-	126,355
	<u>112,582</u>	<u>185,442</u>	<u>298,024</u>	<u>126,355</u>	<u>185,442</u>	<u>311,797</u>

14 Related party transactions

There were no disclosable related party transactions during the year (2021 - none).