

WEST NORFOLK DEAF ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2023

WEST NORFOLK DEAF ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Philip Koopowitz Mrs D Semmens Mr O Kenny Mr P Moss Ms E Saunders
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 2023

The trustees have pleasure in presenting their report and the financial statements of the charity for the period from 1 April 2022 to 31 March 2023.

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 2022/23 financial year has once again proved challenging, but we have made a lot of changes to ensure the ongoing functioning of the charity. Our Manager Anna, Pugh has introduced some income generating services which has put us on a good financial footing.

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. We have once again started Care Home visits to assist residents with their hearing aids.

We continue to offer a range of social and learning opportunities for the Deaf Community (those communicating in British Sign Language). Through our contract with the Norfolk County Council Advice, Information and Support Service, we continue to provide information, advice, and signposting to Deaf people whose first and preferred language is British Sign Language (BSL). Our service providers deal with a wide range of issues from simple translating letters and making telephone calls, to in-depth cases regarding benefits, housing, employment issues and family matters.

Financial review

Funding from the Integrated Care Board (ICB) has continued to enable us to deliver our core services and provide a centre for the Deaf and people with acquired hearing difficulties. Funding has been agreed up to 31st March 2024.

Funding for the Advice and Information Service was secured to 31st March 2027 from Norfolk County Council.

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 as well as our popular Ear Wax Removal clinic.

Our overall 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 2023

Plans for future periods

We plan to consolidate the turnaround that we have seen and expand the Ear Wax Removal Clinics to generate further income. We will be looking at providing other Auditory related services to bolster our non-restricted funding. 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

Mr P Moss

Ms E Saunders

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 2023

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: 11-10-2023

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 2023.

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: 30/10/2023

WEST NORFOLK DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2023

		Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
	Notes						
Income from:							
Donations and legacies	3	7,396	-	7,396	7,807	-	7,807
Charitable activities	4	-	83,112	83,112	-	70,804	70,804
Other trading activities	5	96,776	-	96,776	86,285	-	86,285
Total income		<u>104,172</u>	<u>83,112</u>	<u>187,284</u>	<u>94,092</u>	<u>70,804</u>	<u>164,896</u>
Expenditure on:							
Charitable activities	6	<u>102,717</u>	<u>96,304</u>	<u>199,021</u>	<u>98,598</u>	<u>80,071</u>	<u>178,669</u>
Net income/(expenditure) for the year/							
Net movement in funds		1,455	(13,192)	(11,737)	(4,506)	(9,267)	(13,773)
Fund balances at 1 April 2022		<u>82,792</u>	<u>215,232</u>	<u>298,024</u>	<u>87,298</u>	<u>224,499</u>	<u>311,797</u>
Fund balances at 31 March 2023		<u><u>84,247</u></u>	<u><u>202,040</u></u>	<u><u>286,287</u></u>	<u><u>82,792</u></u>	<u><u>215,232</u></u>	<u><u>298,024</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 2023

	Notes	2023 £	£	2022 £	£
Fixed assets					
Tangible assets	10		185,442		185,442
Current assets					
Debtors	11	38,095		23,808	
Cash at bank and in hand		67,660		98,422	
		105,755		122,230	
Creditors: amounts falling due within one year	12	(4,910)		(9,648)	
Net current assets			100,845		112,582
Total assets less current liabilities			286,287		298,024
Income funds					
Restricted funds	13		202,040		215,232
Unrestricted funds			84,247		82,792
			286,287		298,024

The financial statements were approved by the Trustees on 11.10.2023



Dr Philip Koopowitz
Trustee

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2023

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 2023

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
	2023	2022
	£	£
Donations and gifts	7,396	7,807

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

4 Charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Grants	83,112	70,804
Performance related grants		
Grant - WNCCG	35,142	35,142
Grant - NCC	16,471	6,911
Grant - Deaf Connexions	-	19,078
Grant - NCF	2,000	-
Grant - Peoples Health	-	5,006
Grant - BCKLWN	-	2,667
Grant - HOH	-	2,000
Grant - Equal Lives	17,169	-
Grant - St Giles Trust	10,000	-
Grant - UK Deaf Sport	2,330	-
	83,112	70,804

5 Other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Room Hire	25,780	25,003
Fundraising events	11,267	8,906
Gift Aid Income	12	-
Shop Takings	55,737	36,957
Online Sales	3,479	10,488
Other income	501	4,931
Other trading activities	96,776	86,285

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2023

6 Charitable activities

	Charitable Activities 2023 £	Charitable Activities 2022 £
Staff costs	115,399	89,714
Rent, rates and insurance	19,343	18,543
Electricity	7,497	4,745
Travel Expenses	1,283	500
Postage, stationery and advertising	7,529	11,850
Telephone	3,740	2,690
Hearing Support Service Expenses	1,120	1,245
Sundries	9,476	6,451
Car Park Costs	1,665	6,671
Repairs and Renewals	6,752	17,050
Fundraising Costs	323	2,023
Charges	863	641
Subscriptions	1,006	977
Deaf Club Expenses	2,506	593
Other charitable expenditure	20,519	14,976
	<u>199,021</u>	<u>178,669</u>
	<u>199,021</u>	<u>178,669</u>
Analysis by fund		
Unrestricted funds	102,717	98,598
Restricted funds	96,304	80,071
	<u>199,021</u>	<u>178,669</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 2023

8 Employees

The average monthly number of employees during the year was:

	2023 Number	2022 Number
Part time	10	5
Employment costs	2023 £	2022 £
Wages and salaries	103,187	86,638
Social security costs	2,930	1,408
Other pension costs	9,282	1,668
	115,399	89,714

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 Taxation

The charity is exempt from tax on income and gains falling within section 505 of the Taxes Act 1988 or section 252 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2022	185,442	21,480	19,875	226,797
At 31 March 2023	185,442	21,480	19,875	226,797
Depreciation and impairment				
At 1 April 2022	-	21,480	19,875	41,355
At 31 March 2023	-	21,480	19,875	41,355
Carrying amount				
At 31 March 2023	185,442	-	-	185,442
At 31 March 2022	185,442	-	-	185,442

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

14 Analysis of net assets between funds

	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds 2022 £	Restricted funds 2022 £	Total 2022 £
Fund balances at 31 March 2023 are represented by:						
Tangible assets	-	185,442	185,442	185,442	-	185,442
Current assets/(liabilities)	100,845	-	100,845	112,582	-	112,582
	<u>100,845</u>	<u>185,442</u>	<u>286,287</u>	<u>298,024</u>	<u>-</u>	<u>298,024</u>

15 Related party transactions

There were no disclosable related party transactions during the year (2022 - none).

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2023

11 Debtors

	2023 £	2022 £
Amounts falling due within one year:		
Trade debtors	38,095	23,808

12 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	3,596	3,095
Trade creditors	1,314	6,553
	4,910	9,648

13 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 2022 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2023 £
Community Fund	85,000	-	-	-	85,000
NCC - Pathfinder Capital	104,732	16,471	(16,471)	-	104,732
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	2,000	(5,705)	-	-
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	30	-	(30)	-	-
Grant - WNCCG	-	35,142	(35,142)	-	-
Grant - Equal Lives	-	17,169	(17,169)	-	-
Grant - St Giles Trust	-	10,000	(10,000)	-	-
Grant - UK Deaf Sport	-	2,330	(2,330)	-	-
	215,232	83,112	(96,304)	-	202,040