

WEST NORFOLK DEAF ASSOCIATION
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

WEST NORFOLK DEAF ASSOCIATION

LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	Dr Philip Koopowitz Mrs D Semmens Mr O Kenny Mr P Moss Ms E Saunders Mr G N Naish
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 2024

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 2023/24 financial year has once again proved challenging, but we have made a lot of changes to ensure the ongoing functioning of the charity.

Our Hearing Support Service continues to deliver high levels of support to NHS hearing aid users within West Norfolk. 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 also provide 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)

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.

WEST NORFOLK DEAF ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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 D Semmens

Mr O Kenny

Mr P Moss

Ms E Saunders

Mr G N Naish

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. 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.

WEST NORFOLK DEAF ASSOCIATION

TRUSTEES' REPORT (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

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



.....
Dr Philip Koopowitz

Trustee

Date: 18.10.24.....

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 2024.

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: 14/10/2024

WEST NORFOLK DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2024

		Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
	Notes						
Income from:							
Donations and legacies	3	13,158	-	13,158	7,396	-	7,396
Charitable activities	4	-	71,979	71,979	-	83,112	83,112
Other trading activities	5	111,283	-	111,283	96,776	-	96,776
Total income		124,441	71,979	196,420	104,172	83,112	187,284
Expenditure on:							
Charitable activities	6	147,036	84,287	231,323	102,717	96,304	199,021
Total expenditure		147,036	84,287	231,323	102,717	96,304	199,021
Net expenditure and movement in funds		(22,595)	(12,308)	(34,903)	1,455	(13,192)	(11,737)
Reconciliation of funds:							
Fund balances at 1 April 2023		84,247	202,040	286,287	82,792	215,232	298,024
Fund balances at 31 March 2024		61,652	189,732	251,384	84,247	202,040	286,287

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 2024

		2024		2023	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	10		185,442		185,442
Current assets					
Debtors	11	10,165		38,095	
Cash at bank and in hand		57,802		67,660	
		<u>67,967</u>		<u>105,755</u>	
Creditors: amounts falling due within one year	12	<u>(2,025)</u>		<u>(4,910)</u>	
Net current assets			65,942		100,845
Total assets less current liabilities			<u>251,384</u>		<u>286,287</u>
Net assets excluding pension liability			<u>251,384</u>		<u>286,287</u>
			<u><u> </u></u>		<u><u> </u></u>
The funds of the charity					
Restricted income funds	14		189,732		202,040
Unrestricted funds			61,652		84,247
			<u>251,384</u>		<u>286,287</u>
			<u><u> </u></u>		<u><u> </u></u>

The financial statements were approved by the trustees on 9th October 2024



Dr Philip Koopowitz
Trustee

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

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

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 2024

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 Income from donations and legacies

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Donations and gifts	13,158	7,396

WEST NORFOLK DEAF ASSOCIATION

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

4 Charitable activities

	Charitable Activities 2024 £	Charitable Activities 2023 £
Grants	71,979	83,112
Performance related grants		
Grant - WNCCG	44,955	34,142
Grant - NCC	2,400	16,471
Grant - Community Worker	2,000	-
Grant - NCF	4,500	2,000
Grant - Equal Lives	18,124	17,169
Grant - St Giles Trust	-	10,000
Grant - UK Deaf Sport	-	2,330
	71,979	83,112

5 Other trading activities

	Unrestricted funds 2024 £	Unrestricted funds 2023 £
Room Hire	9,015	25,780
Fundraising events	12,128	11,267
Gift Aid Income	7,014	12
Shop Takings	68,305	55,737
Online Sales	10,033	3,479
Other income	4,788	501
Other trading activities	111,283	96,776

WEST NORFOLK DEAF ASSOCIATION

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

6 Expenditure on charitable activities

	Heading #ac982 2024 £	Heading #ac982 2023 £
Direct costs		
Staff costs	134,873	115,399
Rent, rates and insurance	19,785	19,343
Electricity	14,124	7,497
Travel Expenses	1,114	1,283
Postage, stationery and advertising	7,414	7,529
Telephone	4,491	3,740
Hearing Support Service Expenses	10,480	1,120
Sundries	55	9,476
Car Park Costs	1,510	1,665
Repairs and Renewals	7,544	6,752
Fundraising Costs	906	323
Charges	2,591	863
Subscriptions	1,541	1,006
Deaf Club Expenses	2,761	2,506
Other charitable expenditure	22,134	20,519
	<u>231,323</u>	<u>199,021</u>
Analysis by fund		
Unrestricted funds	147,036	102,717
Restricted funds	84,287	96,304
	<u>231,323</u>	<u>199,021</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 2024

8 Employees

The average monthly number of employees during the year was:

	2024 Number	2023 Number
Part time	10	10
Employment costs	2024 £	2023 £
Wages and salaries	130,172	103,187
Social security costs	2,553	2,930
Other pension costs	2,148	9,282
	134,873	115,399

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 taxation on its activities because all its income is applied for charitable purposes.

10 Tangible fixed assets

	Freehold land and buildings £	Fixtures and fittings £	Computers £	Total £
Cost				
At 1 April 2023	185,442	21,480	19,875	226,797
At 31 March 2024	185,442	21,480	19,875	226,797
Depreciation and impairment				
At 1 April 2023	-	21,480	19,875	41,355
At 31 March 2024	-	21,480	19,875	41,355
Carrying amount				
At 31 March 2024	185,442	-	-	185,442
At 31 March 2023	185,442	-	-	185,442

WEST NORFOLK DEAF ASSOCIATION

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

11 Debtors

	2024 £	2023 £
Amounts falling due within one year:		
Trade debtors	10,165	38,095

12 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	2,025	3,596
Trade creditors	-	1,314
	2,025	4,910

13 Retirement benefit schemes

	2024 £	2023 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	2,148	9,282

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

14 Restricted funds

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

	Balance at 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Balance at 31 March 2024 £
Community Fund	85,000	-	-	-	85,000
NCC - Pathfinder Capital	117,040	2,400	(14,708)	-	104,732
NCF - Hard of Hearing Club	-	4,500	(4,500)	-	-
Community Worker	-	2,000	(2,000)	-	-
Grant - WNCCG	-	44,955	(44,955)	-	-
Grant - Equal Lives	-	18,124	(18,124)	-	-
	202,040	71,979	(84,287)	-	189,732

WEST NORFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 31 MARCH 2024

15 Unrestricted funds

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

	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
General funds	84,247	124,441	(147,036)	61,652
Previous year:	At 1 April 2022 £	Incoming resources £	Resources expended £	At 31 March 2023 £
General funds	82,792	104,172	(102,717)	84,247

16 Analysis of net assets between funds

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £	Unrestricted funds 2023 £	Restricted funds 2023 £	Total 2023 £
Fund balances at 31 March 2024 are represented by:						
Tangible assets	-	189,732	189,732	-	202,040	202,040
Current assets/(liabilities)	61,652	-	61,652	84,247	-	84,247
	61,652	189,732	251,384	84,247	202,040	286,287

17 Related party transactions

There were no disclosable related party transactions during the year (2023 - none).