



Royal Association for Deaf people
(and subsidiary undertakings)

**A future of opportunity, achievement and equality
for deaf people**



ANNUAL REPORT AND FINANCIAL STATEMENTS 2021/22

Patron: Her Majesty The Queen | Founded 1841 | Registered Charity No. 1081949
Company registered in England No. 3973353

The Royal Association for Deaf people (and subsidiary undertakings)
Annual Report | year ended 31 March 2022

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Forewords

A message from our Chair

It has yet been another challenging year for RAD. The past year has demonstrated the real value of its people, along with various stakeholders of TeamRAD, in delivering much needed services to the wider Deaf Community.

The year just gone has also seen us deliver the first year of our three-year strategy despite the challenges encountered over the year. As we embark on the rest of the journey, I look forward to seeing how we will perform and deliver on the important milestones of the strategy.

I would be remiss if I did not mention RAD's 180th anniversary year. I often refer to the original mission of RAD during inception and it continues to remain relevant and applicable to our on-going work. Sadly, we did not mark the occasion with an event but we will look for opportunities to help celebrate the anniversary at some point in the future.

My sincere and heartfelt thanks to all involved on TeamRAD's journey in the past year. I look forward to working with you all as we navigate through the coming year.



Thomas Mulloy

A message from our Joint Chief Executives

Much of our focus of the past twelve months has been on navigating our way out of the COVID pandemic.

For charities in the UK, this focus has meant that we have had to remain agile and responsive, ready to do whatever needed to deliver an unprecedented level of demand for services to some of the most vulnerable people in society.

One of the biggest legacies of the pandemic for us has been the impact on the mental health and wellbeing of deaf people. At the height of the pandemic, we launched a Live-Chat service on our website; an information, advice and guidance service delivered in BSL. This service has proved to be a critical lifeline, supplementing our wellbeing service, TalkMore.

As we reflect on RAD's 180th anniversary year, we are pleased with how the organisation continued to evolve and adapt. We were proud to stand with our friends and allies in the community and challenge the UK Government on its failure to make its pandemic briefings accessible to deaf BSL users. The Judicial Review was a seminal moment in UK deaf history, and we remain thankful to the passion and commitment of everyone involved.

With our partner organisations, we have also been proud to support the BDA (British Deaf Association) and the BSL Bill; and are hopeful that with increased deaf awareness across society, we are, as a community, closer to achieving RAD's vision of creating a future of opportunity, achievement, and equality for deaf people.

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As we look back on the past year, we have never been prouder of RAD. The passion, commitment and tenacity of our colleagues has exceeded all expectation; TeamRAD has collectively worked harder than ever to overcome one of the most challenging years any of us can remember with pride, resilience, and a true team spirit. We thank every one of our colleagues for their continued hard work and support.

We also thank our friends, allies, and the wider Deaf Community. Whilst there is much that has been achieved over the past year, there is still more to do. As a community, we are stronger together – we look forward to strengthening our partnerships and collaborations, and achieving greater equity, opportunity, and outcomes for the year ahead.



Amanda Casson Webb
Joint CEO



Lesley Frearson
Joint CEO



Sue Evans
Joint CEO

Trustees report

The Trustees present their report and the audited financial statements for the year ended 31 March 2022. This report meets the requirements for a directors' report for Companies Act purposes.

Aims and objectives

The organisation's objects are to promote the social, spiritual, and general welfare of profoundly deaf people.

Strategic Plan

Our strategic ambitions for 2021-24:

Finances

Manage our resources to maximise opportunity | ensuring financial resilience and sustainability

Our people

Secure our future | develop our colleagues to thrive and achieve

Collaboration and growth

Collaborate | innovating services that meet the changing needs of deaf people, improving access and reach

Policy

Increase social awareness | influencing change on a national level

Equality and representation

Ensure equal representation | making sure RAD is diverse, fair, and inclusive and means something to every deaf person

Our Vision

A future of opportunity, achievement, and equality for deaf people

Our Mission

Working in collaboration to innovate and deliver the services that deaf people want and need
| Celebrating deaf culture and community

Our Values

Community

As part of the deaf community we respect deaf language, identity, heritage, and diversity, delivering services that our community wants and needs.

Progressive

We are committed to continuous improvement. We are proactive in our approach; receptive

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to change, responsive and believe that reflective practice informs our ongoing development.

Positive

We celebrate successes, take a positive and encouraging attitude towards work, each other, our organisation and all those who connect with us and give credit to people's ideas and achievements.

Collaborative

Working together with colleagues, partners and other stakeholders in order to achieve the best outcomes for deaf people – celebrating successes and recognising contribution.

Integrity

We will be authentic, honest, respectful and mindful of our self, others and our environment; challenging and receiving feedback, promoting fairness and treating people with an unbiased approach.

TeamRAD Charter



Plans for the future

As we all continue to navigate ourselves into life post-pandemic, our focus and approach is one of returning RAD to 'business as usual', delivering services and achieving ambitions in line with our pre-pandemic strategy.

Financial sustainability continues to be a priority for us, as does our ability to reach more people. The past two years of the pandemic have been an unprecedented universal trauma, from which we are all recovering however despite this uncertainty and in line with our three-year strategy, this year we look forward to the launch of DeafAdvance, and our national training centre.

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With a unique offering to deliver Institute of Leadership and Management (ILM) training directly in BSL (and with candidates submitting assignments in BSL), our training centre is the first of its kind - we look forward to RAD nurturing and developing deaf leaders of the future.

We remain passionate about the wellbeing, support and contributions of our colleagues; they are fundamental to RAD's success. We launched a new colleague wellbeing initiative as we ended the year and our ambitions to provide Mental Health first Aid Training (MHFA) to all colleagues has seen over 50% of TeamRAD qualified. We are committed to ensuring that every colleague feels valued and able to thrive – and that TeamRAD continues to represent and reflect the diverse nature of the deaf community and wider society.

As the first deaf organisation to sign up to the Race At Work Charter, this coming year we will continue to take a proactive approach in terms of Equality, Diversity and Inclusion (EDI) and Wellbeing, ensuring that RAD is a responsible and progressive employer and leader in the delivery of services.

We will continue to move services back to the community, though we will continue to support face-to-face services through remote access that will enable us to provide greater flexibility, reach more people and be more responsive.

Our services will continue to take to the road, through our popular roadshows in order to extend our support, identify gaps in local provision and build upon important evidence of need. Community outreach activities will follow where we identify the greatest need, and we will work with local and regional funders to secure important funds that will allow us to continue supporting those who are in the greatest need.

Performance and Achievements

Review of activities

As with the previous year, 2021/22 presented unprecedented challenges for RAD. As COVID continued to wreak global havoc and uncertainty, RAD had to be resilient to increased pressure, demand and expectation, and with reduced funding and financial support.

We responded to these challenges with outstanding agility and tenacity. Our services were flexible and continuously evolving (to comply with ever-changing guidance and the subsequent impact) – with our colleagues demonstrating patience, resilience and a shared sense of doing whatever was needed to support our service users, and the wider Deaf Community.

Services moved from remote delivery to a hybrid model (face-to-face and remote) towards the end of the year as we continued to deliver important information and support that kept people safe, safe, informed and supported.

Sadly, the cost-of-living crisis and post-pandemic period continues to impact our community and we have seen an increase in those who are suffering with poor mental health. In order to ensure people can get the help they need, when they need it, we have extended our TalkMore service and continue to strengthen our mental health partnerships with SignHealth and Rethink Mental Illness and roll-out our specialist suicide prevention and mental health and wellbeing training to colleagues.

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We participated in a variety of policy and influencing activities, including joining forces with other sensory organisations throughout the pandemic in order to improve accessible communications for deaf people and others with sensory disabilities.

We supported two Department of Work and Pensions (DWP) forums in order to continually review and improve the Department's services for deaf people. Our team provided information and support to The National Academy for Social Prescribing (NASP) as NHS England rolled out social prescribing activities to improve patient health and social welfare by connecting them to community services.

Our Access Denied report that investigated gaps in accessible information and advice services for deaf people living in London found that just over half of the respondents said they did not have access to advice in BSL in their area.

Our colleagues supported the DVSA to produce a deaf candidate pack that supports candidates, driving instructors and examiners and we continued to support the BSL Act Now campaign that is pressing for a BSL Bill to be passed in Parliament so that deaf people can have access to information and services.

We joined forces with other deaf organisations to review the NHS's Accessible Information Standard and contributed to the NHS Rapid Review of BSL.

We were proud to be approved and registered as a Disability Confident Leader, and were especially heartened by the following feedback of our assessment -

"You are doing fantastic work around not only disability confident but inclusivity in general. Its heart-warming to read. "If everyone was as supportive as RAD we wouldn't need the disability confident scheme"

Community Engagement

As a service delivery organisation with the Deaf Community at its core, ensuring that RAD maintains excellent communication and is responsive to the changing needs, expectations and aspirations of deaf people is critical.

As part of our growth ambitions, our services took to the road when pandemic restrictions allowed. Visiting Hants/Portsmouth, Lincolnshire, Brighton/Sussex, Devon, South Yorkshire and Stoke/Staffordshire. These roadshows allowed us to provide support and build important evidence of need that is fundamental to our continued growth, and the funding of our services.

Reaching vulnerable and older people and those with no access to digital communication remained one of our biggest pandemic challenges. Reinforced by the lack of BSL access for Government pandemic briefings, the past twelve months has exacerbated the inequalities and isolation for some of the most vulnerable people in our society.

In addition to providing BSL summaries of every Government COVID briefing (that we received no funding for) we were proud to support (as a named witness) the 'Where Is The Interpreter' Judicial Review, that found in favour of the Deaf Community (finding that in failing to provide on-platform interpreters the Cabinet Office had discriminated).

Our community engagement and support were supplemented by the delivery of our award-winning Deaf Awareness Training – that received further recognition in the form of another accolade, 'Best Deaf Awareness Training Provider South-East England' at the 2021 Social Care Awards – with courses being delivered across a variety of sectors, online

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Despite the pandemic, our connection with the Deaf Community has remained strong over this past year. With monthly meetings via Zoom, we were able to remain connected to local Deaf Clubs and communities.

Due to RAD's strong presence on social media and in maintaining local links and connections, our profile has never been stronger. We remain grateful for the continued trust, faith and support given to us by the Deaf Community.

Our Services: RADvice, DeafAdvance, Deaf Age, TalkMore, Independent Living (ILS) and ad-hoc projects

1416 people have used our services this year – a 17% increase versus 2020/21 when we provided support to 1206 unique individuals. We have seen people attending from 14 new geographical areas, including the Northwest, Scotland and parts of the Midlands.

The total number of attendances/visits across our services this year was 17,242 - 7,857 of these were ILS visits (providing invaluable support to people in the community so that they can attend appointments, maintain social connections and building important life skills) and 5,704 RADvice attendances (supporting with issues such as housing, benefits, health and education).

TalkMore received 1566 enquiries via Live-Chat; providing invaluable information and support and acting as a lifeline for people when they need it the most.

Informative workshops and peer support groups saw 1,347 attendances; this included parenting peer support groups, energy workshops, Dementia, Cancer, COVID and fire safety awareness and LGBTQI+ rights.

Our advocates delivered 1,521 hours of advocacy support to people across the country. This includes Care Act Advocacy (ensuring fair access to health and care), Health Complaints Advocacy (supporting people to make a complaint about health services) and our Independent Mental Health Advocacy Service at Springfield Hospital in London.

DeafAdvance finalised plans to open the first deaf specialist training centre – partnering with the Institute of Leadership and Management (ILM) to deliver management training in BSL. Our first cohort of 11 deaf delegates passed their Level 3 certificate with excellent results and for the first time in ILM's history, students were able to submit their assignments in BSL – a huge achievement on behalf of our training centre and external supporters. Our ambition is to achieve accredited ILM centre status in 2022/23.

We established 22 new partnership initiatives with a variety of organisations that will enable us to reach more people and improve colleague capabilities.

Interpreting and Communication Services

As reported last year, our Communication Services was one of the worst impacted by the COVID pandemic. Whilst we are seeing a slow and steady return to business as usual, recovery is taking longer than we had anticipated.

However, compared to the previous year we have seen an increase in all aspects of this service delivery. In the year April 2021 to March 2022, we provided:

- Communication services for 2102 bookings, an increase of 598 on the previous year
- Services to 568 deaf clients – an increase of 133

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One of the most critical aspects of our Communication Service is the network of freelance Language Service Professionals (LSPs) who have registered with us. We take pride in the quality of these relationships, and our reputation as an ethical and supportive agency. In the past year we:

- Worked with 155 LSPs, an increase of 29 (on the previous year)
- Registered 36 new (to RAD) LSPs
- Increased our geographical reach – we now have LSPs in 35 counties across England and Wales
- Re-established formal professional support and development in the form of observations for both Trainee and Registered Sign Language Interpreters

RAD's position within the heart of the Deaf Community shows no sign of abating. As evidenced in other aspects of our work and services, Communication Services saw a clear connection (and at times reliance) on RAD from members of the Community. Over the past year, in addition to delivering high levels of personalised support to deaf clients, we provided 18 hours of free interpreting support for funerals.

We also continued to focus on growing our translation service, providing a variety of high-profile commissioned pieces of work for clients including: -

- The Office for National Statistics (ONS) - Census 2021
- Northern Ireland Statistics and Research Agency (NISRA) - Census 2021
- Thrive LDN
- The Government of Jersey
- BBC3
- Older People's Commissioner, Wales
- Skills for Care

As we look forward to the coming year we will maintain this focus on growing translation services, with the ambition of securing RAD as a market leader.

Volunteers

We are extremely grateful to our volunteers who support our activities across the organisation. At 31 March 2022, we had 61 volunteers. We have increased our volunteer recruitment activity to support our new and expanding services.

Financial and Policies

The financial statements comply with the Charities Act 2011, the Companies Act 2006, the Memorandum and Articles of Association, 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).

Financial Performance

Securing financial sustainability and resilience is one of RAD's strategic ambitions and 2021/22 saw significant progress in this direction. The board of trustees and executive team continue to focus on the longer-term financial sustainability of the organisation.

Both the operating deficit, legacy income and unrealised gains on investment for the year were once again significantly better than budgeted. Significant, but planned expenditure from

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designated funds of £699,099 (mainly relating to expenditure on investment activities) offset this gain to give an overall deficit of £55,550.

The financial performance for 2021/22 was the second year of significant improvement on the previous years and a real achievement given the challenges that the past two years have presented.

The funding sources and descriptions of their purpose are detailed in note 18 to the financial statements. The charity is not dependent upon any one principal funder, and we have a number of funders contributing to our overall mission and objectives.

Income from donations and legacies increased by £294,215 (54%), which was due to the significant legacy income received in the year.

Income from charitable activities (our operations) was higher than the previous year by £62,253 (3%) as we saw a steady increase in delivery of face to face services, notably Communication Services which had an increase in income of £53,509 (12%). Independent Living Services remained almost static in terms of income, but delivered the service with a reduction of 3% in costs relating to improved efficiencies. Income from RADvice increased by £62,076 (24%), DeafAdvance increased by £24,082 (26%) and other projects and funding decreased this year by £77,809 (27%). Training income remained in line with the previous year as it continued to be impacted by the inability to deliver face to face training.

Expenditure increased by £428,929 (15%) which was mainly due to the increased, but planned, expenditure on investment activities from designated funds.

Reserves policy

The reserves policy of the board of trustees for the **General Fund** is, as far as prudently possible, to maintain a level of working capital (the minimum level set for reserves) of four months future organisational expenditure. A working capital level allows the charity to meet its contractual obligations and respond to short-term financial challenges. At 31 March 2022, this equated to £1,090,902 [based on 2021/22 expenditure].

The total reserves of the charitable group at 31 March 2022 were £6,620,388 (see the balance sheet on page 19). These are to be used as follows:

| | |
|---|------------------|
| Restricted Funds to be spent in accordance with the wishes of the donor | 240,134 |
| Net Book value of tangible fixed assets essential for the running of the organisation | 549,595 |
| Commitments made to local deaf groups | 1,285 |
| Future spending commitments for specific projects by the Board of Trustees | 450,029 |
| Reinvestment in services for deaf people under the four key service themes | 2,075,325 |
| Property purchase fund | 1,821,516 |
| Total reserves committed to specific projects | 5,137,884 |
| Reserves policy – four months operating expenditure | 1,090,902 |
| Remaining general reserves | 391,602 |

The level of our current free reserves (£1,482,504) is therefore above our agreed minimum reserves policy. However, we do not consider this level to be excessive, particularly given the ongoing additional challenges that COVID-19 and the cost of living crisis present and the uncertain impact they will have on our economy; we anticipate a tougher and more competitive funding environment over the coming years.

Investment policy and performance

The investment policy is determined by the Trustees, with the benefit of external advice after considering income requirements, risk profile and stock market prospects in the short and medium term. Social, environmental, or ethical considerations are not considered a priority when the trustees make investment decisions.

In view of the persisting low interest rates, we continue to review our cash management policies on a regular basis to take advantage of the best rates offered by financial institutions. Some stocks which were inherited are being held until the price improves before disposal.

Grant making policy

From time to time, when resources and other commitments permit, the Trustees make small grants (usually not more than £250) to groups of deaf people to encourage and develop community activities.

Risk management

The trustees have a risk management strategy that comprises of:

- A quarterly operational risk review prepared by the Joint CEOs with associated mitigating action taken
- Whilst an annual review of the principal risks and uncertainties that RAD faces is recommended, the trustees feel that this quarterly review is more robust and allows the board to be more responsive to any issues that may arise
- The establishment of policies, systems, and procedures to mitigate these risks. This includes the use of external expertise where appropriate

The Trustees confirm that the above risk management strategy is in operation.

We continue to feel the effects of public expenditure controls. We expect that these controls will intensify over the forthcoming years particularly with the added pressures created by COVID-19. Bearing these factors in mind, the major risks facing RAD are as follows:

- a) Failure of all services to achieve budgeted income targets especially in a period of reduced and more tightly controlled public expenditure
- b) Failure to achieve legacy income targets
- c) Failure to secure future funding to sustain investment activities currently funded from RAD's reserves

Structure, Governance and Management

Organisational structure

The organisation is incorporated in England and Wales and is governed by a board of trustees who constitute the membership in terms of the Companies Act.

The organisation was founded in 1841 and registered in accordance with the Charities Act 1960, with the registered number 207358. The activities, assets and liabilities of the Association were transferred to this charitable company with effect from 1 October 2000.

The charitable company is limited by guarantee, incorporated on 11 April 2000 and registered as a charity on 9 August 2000, with the new registered number 1081949.

The company was established under a Memorandum of Association which established the

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objects and powers of the charitable company and is governed under its Articles of Association.

Registered Office

Block F, Parkside Office Village, Knowledge Gateway, Nesfield Road, Colchester, CO4 3ZL

Patron

Her Majesty The Queen

President

The Most Revd and Rt Hon Justin Welby Archbishop of Canterbury

Related parties and connected organisations

The organisation has a wholly owned trading subsidiary, tRADe Ltd. This subsidiary did not trade during 2021/22.

Public Benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the organisation's aims and objectives and in planning future activities and setting the grant making policy for the year.

The Trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Semhar Beyene (Vice Chair)

Lyndon Borrow

Laura Eadsforth

Masami Fenesan

Margaret Joachim

Thomas Mulloy (Chair)

Paul Ntulila (resigned 1 March 2022)

Melissa Scacco Mudawi (Honorary Treasurer)

Six of these trustees are deaf. At the end of the year, we had seven trustees, five of whom are deaf.

Appointment of Trustees

Trustees are appointed for a three-year term at an AGM and are allowed to stand for a second consecutive term (subject to invitation from the Chair). Trustees can stand subsequently for re-appointment but must leave the board for a period of one year. When new Trustees are needed, members of the existing board are reviewed, and any skills gap identified.

New Trustees undertake an operational induction with the Joint CEOs and a board induction with the Chair. The board undertake governance training periodically and any individual training needs of Trustees who are new to their role are agreed with the Chair.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2022 was 8 (2021 - 12). The trustees have no beneficial interest in the charitable company.

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Management

Management is delegated to an executive team. The executive team is responsible for the full range of RAD's activities. The executive team comprises a Director of Operations along with three further members of the team who alongside their substantive roles also undertake jointly the role of Chief Executive. We have an agreed scheme of delegation.

| | |
|----------------------|--|
| Amanda Casson Webb - | Joint CEO Director of Communications and Community |
| Lesley Frearson - | Joint CEO Director of Finance and Business Support |
| Sue Evans - | Joint CEO Director of Services |
| Julie Ratcliffe - | Director of Operations |

Pay policy for senior colleagues

As part of the budget setting process for the following year Trustees agree the annual pay increases for all colleagues.

The Trustees agree the salaries of the Joint CEOs, as well as any additional changes to salary levels of the Joint CEOs (over and above the annual agreed pay increase).

Principal Professional Advisors

| | |
|--------------------|---|
| Bankers | National Westminster Bank PLC Park Royal Branch 1 Abbey Road London, NW10 7RA |
| Solicitors | Fisher Jones Greenwood Charter Court, Newcomen Way Severalls Business Park Colchester, Essex, CO4 9YA |
| Insurers | Arthur J Gallagher Temple Point, 7 th Floor, 1 Temple Row Birmingham, B2 5LG |
| Auditors | Whittles Chartered Accountants The Old Exchange 64 West Stockwell Street Colchester, Essex, CO1 1HE |
| Financial Advisors | Plan Money Ltd Bentley House Forge Lane Great Bentley Colchester Essex CO7 8GD |

Responsibilities of the Trustees

Company law requires the Trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing those financial statements which give a true and fair view, the Trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- observe the methods and principles of the Charities SORP
- state whether applicable UK accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis

The Trustees are responsible for keeping accounting records which disclose with reasonable accuracy at any time the financial position of the charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006.

The Trustees are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Statement of disclosure of information to auditors

We, the directors of the company who held office at the date of approval of these financial statements, as set out above, each confirm as far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Whittles were appointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

This report has been prepared in accordance with the provisions applicable to small companies entitled to the small companies' exemption.

Approved by the Trustees on 26 July 2022 and signed on their behalf by

Mr Thomas Mulloy – Chair



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Independent Auditor's Report to the Members of the Members of The Royal Association for Deaf People

Opinion

We have audited the financial statements of The Royal Association for Deaf People (the 'parent charitable company') and its subsidiaries (the 'group') for the year ended 31 March 2022 which comprise the consolidated statement of financial activities, the consolidated and parent company balance sheet, the consolidated statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the group and of the parent company's affairs as at 31 March 2022, and of the group's incoming resources and application of resources for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the group in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate. Our evaluation of the trustees' assessment of the entity's ability to continue to adopt the going concern basis of accounting included recalculating the level of reserves required in the line with charities policy and inspecting forecast for reasonableness.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the group's or parent company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the annual report, other than the financial statements and our auditor's report thereon. The trustees are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the group and the parent company and their environment obtained in the course of the audit, we have not identified material misstatements in the trustees' report.

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Independent Auditor's Report to the Members of The Royal Association for Deaf People

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept by the parent company, or returns adequate for our audit have not been received from branches not visited by us; or
- the parent company financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit; or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemptions in preparing the directors' report and from the requirement to prepare a strategic report.

Responsibilities of Trustees

As explained more fully in the trustees' responsibilities statement set out on page 15, the trustees (who are also the directors of the parent charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the group's and the parent company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the group or the parent company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The specific procedures for this engagement and the extent to which these are capable of detecting irregularities, including fraud is detailed below:

The audit tests, including planning procedures, adopted for the audit of these financial statements are designed to assess and detect the risk of irregularities, including fraud. Our risk assessment of the likelihood of irregularities included the high degree of involvement of the experienced directors, which reduces the risk of irregularities. The engagement partner ensured that the engagement team collectively had the appropriate competence, capabilities and skills to identify or recognise non-compliance with applicable laws and regulations;

We identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our commercial knowledge and experience of the sector;

We focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity, including the Companies Act 2006, Charities Act 2011, Employment Law and Data Protection.

We assessed the compliance with laws and regulations identified above through making enquires of management and inspecting correspondence. These were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

We considered the internal controls in place that would mitigate the risk of fraud and non-compliance with laws and regulations.

We identified the greatest potential for fraud or non-compliance with laws and regulations in the following areas, and the specific procedures performed to address them are described below:

- We obtained an understanding of the income process and the flow of financial information to the general ledger and how this is classified as restricted and unrestricted.
- Cut-off testing was performed at the year-end date by reviewing income which had been accrued for and expenditure which had been recorded after date to identify any transactions which had been erroneously recognised in the incorrect period.

The Royal Association for Deaf people and subsidiary undertakings

Financial statements year ended 31 March 2021

Independent Auditor's Report to the Members of The Royal Association for Deaf People

- In line with all audits under ISAs (UK), we are also required to perform specific procedures to respond to the risk of management override. In addressing the risk of fraud through management override of controls, we reviewed accounting records for any unusual adjustments.

In addition to the above, our procedures to respond to the risk identified included the following:

- reviewing financial statement disclosures by testing to supporting documentation to assess compliance with provisions of relevant laws and regulations described as having a direct effect on the financial statements;
- performed analytical procedures to identify any unusual or unexpected relationships that may indicate risk of material misstatement due to fraud;
- made enquires to management concerning actual and potential litigation and claims, and instances of non-compliance for the year.
- obtaining representations on transactions which are material by nature.

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

A further description of our responsibilities is available on the Financial Reporting Council's website at:

<https://www.frc.org.uk/Our-Work/Audit/Audit-and-assurance/Standards-and-guidance/Standards-and-guidance-for-auditors/Auditors-responsibilities-for-audit/Description-of-auditors-responsibilities-for-audit.aspx>. This description forms part of our auditor's report.

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

Use of our report

This report is made solely to the company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the company and the company's members as a body, for our audit work, for this report, or for the opinions we have formed.

Michael Greene BSc FCCA (Senior Statutory Auditor)

For and on behalf of Whittles

Chartered Accountants

Statutory Auditor

8 September 2022
~~20th July 2022~~

Whittles & Partners LLP

The Old Exchange

64 West Stockwell Street

Colchester

CO1 1HE

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2022

Consolidated Statement of Financial Activities including income and expenditure account

| Income | Note | | | | 2022 | 2021 | | Total |
|---|------|----------------|------------------|------------------|------------------|-----------------|------------------|------------------|
| | | Restricted | Designated | Unrestricted | Total | Restricted | Unrestricted | |
| | | £ | | £ | £ | £ | £ | £ |
| Donations and legacies | 2 | 150 | - | 703,087 | 703,237 | 1,085 | 409,501 | 410,586 |
| Investment income | 3 | - | - | 134,837 | 134,837 | - | 133,273 | 133,273 |
| | | 150 | - | 837,924 | 838,074 | 1,085 | 542,774 | 543,859 |
| <i>Income from charitable activities</i> | | | | | | | | |
| RADvice | 4 | 312,916 | - | 9,999 | 322,915 | 209,625 | 51,214 | 260,839 |
| DeafAdvance | 4 | 115,384 | - | - | 115,384 | 42,673 | 48,629 | 91,302 |
| Independent living services | 4 | 4,339 | - | 879,943 | 884,282 | 13,000 | 872,044 | 885,044 |
| Other projects and funding | 4 | 168,499 | - | 37,540 | 206,039 | 228,742 | 55,106 | 283,848 |
| Education and training | 4 | - | - | 13,477 | 13,477 | - | 12,320 | 12,320 |
| Communication services | 4 | 26,444 | - | 471,117 | 497,561 | 86,444 | 357,608 | 444,052 |
| Other services | 4 | 17,945 | - | - | 17,945 | 17,945 | - | 17,945 |
| | | 645,527 | - | 1,412,076 | 2,057,603 | 598,429 | 1,396,921 | 1,995,350 |
| Other income | | | | | | | | |
| Gain/(loss) on the disposal of fixed assets | | - | - | - | - | - | - | - |
| Total income | | 645,677 | - | 2,250,000 | 2,895,677 | 599,514 | 1,939,695 | 2,539,209 |
| Expenditure | | | | | | | | |
| <i>Costs of raising funds</i> | | | | | | | | |
| Fundraising | 5 | - | - | 78,486 | 78,486 | 13,681 | 74,046 | 87,727 |
| <i>Charitable expenditure</i> | | | | | | | | |
| Deaf centres and community engagement | 5 | 440 | 21,062 | 68,199 | 89,701 | - | 85,258 | 85,258 |
| RADvice | 5 | 360,793 | 114,584 | 77,650 | 553,027 | 239,619 | 224,866 | 464,485 |
| DeafAdvance | 5 | 85,603 | 351,306 | 109,413 | 546,322 | 46,884 | 179,619 | 226,503 |
| Independent living services | 5 | 4,339 | 6,828 | 974,432 | 985,599 | 12,031 | 1,001,943 | 1,013,974 |
| Other projects and funding | 5 | 156,701 | 164,368 | 78,096 | 399,165 | 208,524 | 272,108 | 480,632 |
| Communication services | 5 | 26,444 | 4,419 | 520,126 | 550,989 | 86,444 | 375,075 | 461,519 |
| Training and other services | 5 | 17,945 | 36,532 | 14,940 | 69,417 | 17,945 | 5,734 | 23,679 |
| | | 652,265 | 699,099 | 1,921,342 | 3,272,706 | 625,128 | 2,218,649 | 2,843,777 |
| Total expenditure | | 652,265 | 699,099 | 1,921,342 | 3,272,706 | 625,128 | 2,218,649 | 2,843,777 |
| Net gains/(losses) on investments | 9 | - | - | 321,479 | 321,479 | - | 619,098 | 619,098 |
| Net income/(expenditure) | 6 | (6,588) | (699,099) | 650,137 | (55,550) | (25,614) | 340,144 | 314,530 |
| Transfers | | - | 165,000 | (165,000) | - | - | - | - |
| Net movement in funds | | (6,588) | (534,099) | 485,137 | (55,550) | (25,614) | 340,144 | 314,530 |
| Funds at 1 April 2021 | | 246,722 | 5,431,849 | 997,367 | 6,675,938 | 272,336 | 6,089,072 | 6,361,408 |
| Funds at 31 March 2022 | | 240,134 | 4,897,750 | 1,482,504 | 6,620,388 | 246,722 | 6,429,216 | 6,675,938 |

The company has not prepared a separate income and expenditure account. The deficit for the year was £55,550 (2021: £314,530 surplus)

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 18 to the financial statements.

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | as at 31 March 2022

Balance sheet
Company number 3973353

| | | Group | | Company | |
|---|------|------------------|------------------|------------------|------------------|
| | | 2022 | 2021 | 2022 | 2021 |
| | Note | | £ | £ | £ |
| Fixed assets | | | | | |
| Tangible Fixed assets | 8 | 549,595 | 560,365 | 549,595 | 560,365 |
| Investments | 9 | 99,465 | 84,497 | 99,467 | 84,499 |
| Fixed asset investment | 9 | 3,842,264 | 3,535,753 | 3,842,264 | 3,535,753 |
| | | 4,491,324 | 4,180,615 | 4,491,326 | 4,180,617 |
| Current assets | | | | | |
| Debtors | 11 | 416,312 | 404,208 | 417,177 | 405,073 |
| Cash at bank and in hand | | 1,964,685 | 2,312,460 | 1,964,685 | 2,312,460 |
| | | 2,380,997 | 2,716,668 | 2,381,862 | 2,717,533 |
| Creditors: amounts falling due within one year | 12 | 251,933 | 221,345 | 251,933 | 221,345 |
| Net current assets | | 2,129,064 | 2,495,323 | 2,129,929 | 2,496,188 |
| Net assets | 14 | 6,620,388 | 6,675,938 | 6,621,255 | 6,676,805 |
| Funds | | | | | |
| Restricted funds | | 240,134 | 246,722 | 240,134 | 246,722 |
| Unrestricted funds | | | | | |
| Designated funds | | 4,897,750 | 5,431,849 | 4,897,750 | 5,431,849 |
| General funds | | 1,482,504 | 997,367 | 1,483,371 | 998,234 |
| | | 6,380,254 | 6,429,216 | 6,381,121 | 6,430,083 |
| Total funds | 18 | 6,620,388 | 6,675,938 | 6,621,255 | 6,676,805 |

The financial statements on pages 19 to 35 were approved and authorised for issue by the trustees on 26 July 2022 and signed on their behalf by:



Mr Thomas Mulloy - Chair

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2022

Statement of cash flows

| | 2022 | | 2021 |
|---|------------------|---|------------------|
| | £ | £ | £ |
| Cash used in operating activities | (463,237) | | (310,258) |
| Cashflows from investing activities | | | |
| Interest received | 115,455 | | 117,078 |
| Proceeds on disposal of investments | - | | - |
| Dividends received | 7 | | - |
| Acquisition of tangible fixed assets | - | | (28,152) |
| Sale of tangible fixed assets | - | | - |
| Cash provided by investing activities | 115,462 | | 88,926 |
| Increase/(decrease) in cash and cash equivalents in the year | (347,775) | | (221,332) |

Notes to the cashflow statement

1. Reconciliation of net income to net cash flow from operating activities

| | 2022 | 2021 |
|--|------------------|------------------|
| | £ | £ |
| Net income/(expenditure) for the year | (55,550) | 314,530 |
| Interest received | (115,455) | (117,078) |
| Dividends received | (7) | - |
| Loss/(profit) on sale of investments | - | - |
| Loss/(gain) on investments | (321,479) | (619,098) |
| (Increase)/decrease in debtors | (12,104) | 92,681 |
| Increase/(decrease) in creditors | 30,588 | (2,205) |
| Depreciation and amortisation of goodwill | 10,770 | 20,912 |
| Net cash flow from operating activities | (463,237) | (310,258) |

2. Analysis of changes in cash and current asset investment during the year

| | At 31 March 2020 | Cashflow | At 31 March 2021 | Cashflow | March 2022 |
|-------------------------------------|---------------------|------------------|---------------------|------------------|------------------|
| | £ | £ | £ | £ | £ |
| Cash at bank and in hand | 2,533,792 | (221,332) | 2,312,460 | (347,775) | 1,964,685 |
| Fixed asset cash investments (cost) | 2,500,000 | - | 2,500,000 | - | 2,500,000 |
| | 5,033,792 | (221,332) | 4,812,460 | (347,775) | 4,464,685 |

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2022

Notes to the financial statements

1. Accounting policies

Charity information

The Royal Association for Deaf people is a private company limited by guarantee incorporated in England and Wales. The registered office and principal place of business is Block F, Parkside Office Village, Knowledge Gateway, Nesfield Road, Colchester CO4 3ZL.

- a) These financial statements have been prepared in accordance with the memorandum and articles, 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) - (Charities SORP (FRS102)), the Financial Reporting Standard applicable in the United Kingdom and Republic of Ireland (FRS 102), and the Companies Act 2006.

The Association meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historic cost or transaction value unless otherwise stated in the relevant accounting policy note.

The financial statements are prepared in sterling, which is the functional currency of the entity.

- b) At the time of approving the accounts, 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 accounts.
- c) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Volunteer time is not included in the financial statements.
- d) Grants are recognised in full in the statement of financial activities in the year in which they are receivable, unless these relate to a specific future period in which case they are deferred.
- e) Legacy income is recognised when entitlement to the income is probable. Receipt of legacy income, in whole or in part, is only considered probable when the amount can be measured reliably and the charity has been notified of the executor's intention to make a distribution.
- f) Expenditure is recognised in the period in which it is incurred. Expenditure includes attributable VAT which cannot be recovered.

Redundancy costs are charged to the income statement in the year in which an irrevocable commitment is made to incur the costs.

Holiday entitlement earned but not taken at 31 March 2022 is accrued based on rates of pay effective at that date.

Expenditure is allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on the direct cost of the activity.

Other expenditure represents those items not falling into any other heading.

- g) Freehold properties are shown at trustees' valuation made in 1952 together with the cost of subsequent additions. Fixed assets (other than freehold properties) are stated at historical cost less aggregate depreciation.
- h) Depreciation is provided at rates calculated to write off the cost (or valuation) of each asset over its expected useful life. The depreciation rates in use are as follows:

| | |
|----------------------------------|---|
| Freehold property | 2% straight line basis (excluding land) |
| Leasehold property | Evenly over the shorter of the outstanding portion of the lease or 50 years |
| Furniture fittings and equipment | 20% straight line basis |
| Computer and office equipment | 33% straight line basis |

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2022

Notes to the financial statements

1. Accounting policies (continued)

- i) At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any.)
- j) Listed and current asset investments are stated at market value at the balance sheet date. The gain or loss for the period is taken to the statement of financial activities.
- k) Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.
- l) Basic financial instruments are initially recognised at transaction value and subsequently measured at amortised cost. Financial assets comprise cash at bank and in hand, together with trade and other debtors. A specific provision is made for debts for which recoverability is in doubt. Cash at bank and in hand is defined as all cash held in instant access bank accounts and used as working capital. Financial liabilities held at amortised cost comprise all creditors except social security and other taxes, deferred income and provisions.
- m) The charity is an exempt charity within the meaning of the Charities Act 2011 and as such is a charity within the meaning of Part 11, Corporation Tax Act 2010. Accordingly, the charity is exempt from taxation in respect of income or capital gains received within the categories by Part 11, Corporation Tax Act 2010 or Section 256 of the Taxation and Charitable Gains Act 1992 to the extent that such income or gains are applied exclusively to its charitable purposes.

The charity is an exempt organisation for VAT purposes and consequently input tax on its purchases are not fully recoverable.
- n) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and administration costs.
- o) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.
- p) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- q) The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.
- r) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.
- s) The Association has a group personal pension plan that is available to all employees. Defined contributions are paid into the scheme on a monthly basis. All pension costs are charged to the statement of financial activities as incurred.

In accordance with FRS 102 the Association accounts for pension costs on the basis of contributions to the Scheme in the year.
- t) 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.

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2022

Notes to the financial statements

2. Donations and legacies

| | Restricted £ | Unrestricted £ | 2022 Total £ | Restricted £ | Unrestricted £ | 2021 Total £ |
|----------------------------------|-----------------|-------------------|--------------------|-----------------|-------------------|--------------------|
| Legacies | - | 674,391 | 674,391 | - | 383,143 | 383,143 |
| Donations, appeals, gifts and | 150 | 28,696 | 28,846 | 1,085 | 26,358 | 27,443 |
| Total | 150 | 703,087 | 703,237 | 1,085 | 409,501 | 410,586 |
| For the year ended 31 March 2021 | 1,085 | 409,501 | 410,586 | | | |

3. Investment income

| | Restricted £ | Unrestricted £ | 2022 Total £ | Restricted £ | Unrestricted £ | 2021 Total £ |
|----------------------------------|-----------------|-------------------|--------------------|-----------------|-------------------|--------------------|
| Dividends | - | 7 | 7 | - | - | - |
| Bank deposit interest | - | 115,455 | 115,455 | - | 117,178 | 117,178 |
| Rent from freehold property | - | 19,375 | 19,375 | - | 16,095 | 16,095 |
| Total | - | 134,837 | 134,837 | - | 133,273 | 133,273 |
| For the year ended 31 March 2021 | - | 133,273 | 133,273 | | | |

4. Income from Charitable activities

| | Restricted £ | Unrestricted £ | 2022 Total £ | Restricted £ | Unrestricted £ | 2021 Total £ |
|--|-----------------|-------------------|--------------------|-----------------|-------------------|--------------------|
| RADvice | | | | | | |
| Local Authority Agency Grants | 141,729 | - | 141,729 | 131,934 | - | 131,934 |
| COVID-19 emergency funding | 17,386 | - | 17,386 | 9,995 | - | 9,995 |
| HMRC | 23,605 | - | 23,605 | 23,605 | - | 23,605 |
| Home Office EU Settlement | 21,567 | - | 21,567 | 24,582 | - | 24,582 |
| UK Power Networks | 65,338 | - | 65,338 | 14,242 | - | 14,242 |
| Jersey Government | 25,930 | - | 25,930 | - | - | - |
| Wandsworth and Richmond independent advocacy services | 16,363 | - | 16,363 | - | - | - |
| City Lit | - | - | - | 5,267 | - | 5,267 |
| Groundwork UK | 998 | - | 998 | - | - | - |
| Total - Statutory Sources | 312,916 | - | 312,916 | 209,625 | - | 209,625 |
| Other incoming resources | - | 9,999 | 9,999 | - | 51,214 | 51,214 |
| Total | 312,916 | 9,999 | 322,915 | 209,625 | 51,214 | 260,839 |
| For the year ended 31 March 2021 | 209,625 | 51,214 | 260,839 | | | |

| | Restricted £ | Unrestricted £ | 2022 Total £ | Restricted £ | Unrestricted £ | 2021 Total £ |
|---|-----------------|-------------------|--------------------|-----------------|-------------------|--------------------|
| Grants and contract income - DeafAdvance | | | | | | |
| City Lit | - | - | - | 5,268 | - | 5,268 |
| Big Lottery/European Social Fund | 59,646 | - | 59,646 | 28,857 | - | 28,857 |
| Trust funding | - | - | - | 8,548 | - | 8,548 |
| North LondonESF - Groundworks | 9,740 | - | 9,740 | - | - | - |
| Barnet and Southgate college | 18,810 | - | 18,810 | - | - | - |
| Realising Ambition - Tendring CVS | 14,688 | - | 14,688 | - | - | - |
| CRF Norfolk and Wyre Forest | 12,500 | - | 12,500 | - | - | - |
| DWP employment work and assessments | - | - | - | - | 44,776 | 44,776 |
| Total - Statutory Sources | 115,384 | - | 115,384 | 42,673 | 44,776 | 87,449 |
| Other incoming resources | - | - | - | - | 3,853 | 3,853 |
| Total | 115,384 | - | 115,384 | 42,673 | 48,629 | 91,302 |
| For the year ended 31 March 2021 | 42,673 | 48,629 | 91,302 | | | |

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2022

Notes to the financial statements

4. Income from Charitable activities (continued)

| | Restricted £ | Unrestricted £ | 2022 Total £ | Restricted £ | Unrestricted £ | 2021 Total £ |
|---|-----------------|-------------------|--------------------|-----------------|-------------------|--------------------|
| Grants and contract income - Independent living services | | | | | | |
| Other incoming resources | - | 879,943 | 879,943 | - | 880,552 | 880,552 |
| COVID-19 emergency funding | 4,339 | - | 4,339 | - | - | - |
| | 4,339 | 879,943 | 884,282 | - | 880,552 | 880,552 |

For the year ended 31 March 2020 **- 880,552 880,552**

| | Restricted £ | Unrestricted £ | 2022 Total £ | Restricted £ | Unrestricted £ | 2021 Total £ |
|--|-----------------|-------------------|--------------------|-----------------|-------------------|--------------------|
| Grants and contract income - Other projects and funding | | | | | | |
| Local authority grants | - | - | - | - | - | - |
| Action for Children/Essex CC short breaks | 15,831 | - | 15,831 | 23,838 | - | 23,838 |
| Trust Funding | 30,499 | - | 30,499 | 2,000 | - | 2,000 |
| Befriending funding | 8,516 | - | 8,516 | 8,516 | - | 8,516 |
| Frank Barnes | 9,330 | - | 9,330 | 13,860 | - | 13,860 |
| COVID-19 emergency funding | 20,441 | - | 20,441 | 83,328 | - | 83,328 |
| Talkmore and DeafAge funded services | 6,271 | - | 6,271 | 12,613 | - | 12,613 |
| Oak Lodge School | 20,274 | - | 20,274 | 14,289 | - | 14,289 |
| Hearability Sensory grant | 49,654 | - | 49,654 | 49,654 | - | 49,654 |
| Right to Thrive | 7,683 | - | 7,683 | 7,840 | - | 7,840 |
| Partnership for Young London | - | - | - | 5,000 | - | 5,000 |
| Money and Pension Service (MAPS) - in partnership with MyBnk | - | - | - | 7,804 | - | 7,804 |
| Total - Statutory Sources | 168,499 | - | 168,499 | 228,742 | - | 228,742 |
| Other incoming resources | - | 37,540 | 37,540 | - | 55,106 | 55,106 |
| | 168,499 | 37,540 | 206,039 | 228,742 | 55,106 | 283,848 |

For the year ended 31 March 2021 **228,742 55,106 283,848**

Contract income - Education and training

| | | | | | | |
|--------------------------|----------|---------------|---------------|----------|---------------|---------------|
| Other incoming resources | - | 13,477 | 13,477 | - | 12,320 | 12,320 |
| | - | 13,477 | 13,477 | - | 12,320 | 12,320 |

For the year ended 31 March 2021 **- 12,320 12,320**

Income - Communication services

| | | | | | | |
|-----------------------------------|---------------|----------------|----------------|---------------|----------------|----------------|
| Income - Statutory Sources - HMRC | 26,444 | - | 26,444 | 26,444 | - | 26,444 |
| COVID-19 emergency funding | - | - | - | 60,000 | - | 60,000 |
| Other incoming resources | - | 471,117 | 471,117 | - | 357,608 | 357,608 |
| | 26,444 | 471,117 | 497,561 | 86,444 | 357,608 | 444,052 |

For the year ended 31 March 2021 **86,444 357,608 444,052**

Income - Other services

| | | | | | | |
|--------------|---------------|----------|---------------|---------------|----------|---------------|
| HMRC | - | - | - | 17,945 | - | 17,945 |
| Other income | 17,945 | - | 17,945 | - | - | - |
| | 17,945 | - | 17,945 | 17,945 | - | 17,945 |

For the year ended 31 March 2021 **17,945 - 17,945**

Unsolicited unrestricted grants are treated as donations. Restricted grants, above, are for activities in furtherance of the charity's objects.

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2022

Notes to the financial statements

5. Expenditure on Charitable activities

| | Fundraising | Deaf centres and community engagement | RADvice | DeafAdvance | Independent living services | Other projects and funding | Training and other Services | Communication services | Support costs apportioned | Total 2021 | 2020 |
|--|---------------|---------------------------------------|----------------|----------------|-----------------------------|----------------------------|-----------------------------|------------------------|---------------------------|------------------|------------------|
| | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ | £ |
| Staff costs (note 7) | 13,470 | 27,930 | 394,588 | 373,485 | 686,530 | 233,009 | - | 396,527 | 523,665 | 2,648,184 | 2,302,973 |
| Caretaking and cleaning | - | 2,752 | - | - | - | - | - | - | 1,392 | 4,144 | 3,142 |
| Rent, rates, heating, lighting | - | 3,068 | 10,489 | 29,053 | - | 14,358 | - | - | 19,947 | 76,915 | 73,376 |
| Depreciation and amortisation | - | 10,770 | - | - | - | - | - | - | - | 10,770 | 20,512 |
| Repairs, maintenance, insurance | - | 14,197 | 202 | 597 | 835 | 291 | - | - | 22,725 | 38,847 | 32,829 |
| Postage and telephones | 817 | 782 | 4,625 | 4,196 | 11,817 | 3,573 | - | 25,845 | 11,403 | 62,658 | 54,043 |
| Printing and stationery | - | - | 393 | 1,210 | 204 | 422 | - | 16 | 3,982 | 5,329 | 5,566 |
| Transport and subsistence | - | 184 | 7,743 | 5,338 | 67,926 | 4,603 | - | 114 | 1,703 | 87,591 | 64,405 |
| Professional fees | - | 1,596 | 8,540 | - | - | 210 | - | 679 | 17,674 | 26,699 | 17,171 |
| Fundraising and publicity direct costs | 46,682 | - | 59 | 455 | - | 87 | - | - | - | 47,293 | 25,301 |
| Major property repairs | - | - | - | - | - | - | - | - | - | - | - |
| Outsourced IT support and expenditure | - | - | - | - | - | - | - | - | 123,640 | 123,640 | 108,657 |
| Office equipment, repairs, maintenance and hire | 491 | 552 | 5,940 | 5,686 | 5,479 | 3,289 | - | 9,035 | 8,135 | 39,607 | 45,502 |
| General expenses | 534 | 8,585 | 3,426 | 7,734 | 689 | 8,160 | - | 188 | 25,458 | 54,774 | 44,113 |
| Payments to partner organisations | - | - | - | - | - | 45,255 | - | - | - | 45,255 | 45,255 |
| Apportionment of shared premises and office costs | - | - | - | - | - | - | - | - | - | - | 432 |
| Allocation of support costs relating to designated funds | - | - | - | - | - | - | 54,477 | - | (54,477) | - | - |
| Total direct costs | 61,594 | 70,396 | 434,005 | 428,744 | 773,480 | 313,257 | 54,477 | 432,406 | 704,347 | 3,272,706 | 2,843,779 |
| Support costs apportioned based on direct costs | 16,892 | 19,305 | 119,022 | 117,578 | 212,119 | 85,908 | 14,940 | 118,583 | (704,347) | - | - |
| Restricted expenditure | - | 448 | 368,781 | 35,403 | 4,338 | 156,281 | 17,945 | 26,444 | - | 632,255 | 625,128 |
| Designated expenditure | - | 21,002 | 114,584 | 351,396 | 4,626 | 164,363 | 36,532 | 4,819 | - | 695,099 | 492,781 |
| Unrestricted expenditure | 78,496 | 68,199 | 77,660 | 109,413 | 974,432 | 76,068 | 14,940 | 520,126 | - | 1,821,542 | 1,815,866 |
| Total expenditure on charitable activities | 78,496 | 69,701 | 553,027 | 546,322 | 985,599 | 399,165 | 69,417 | 550,989 | - | 3,272,706 | 2,843,779 |
| For the year ended 31 March 2021 | | | | | | | | | | | |
| Restricted expenditure | 13,881 | - | 239,619 | 46,884 | 12,031 | 208,524 | 17,945 | 86,444 | - | 625,128 | |
| Designated expenditure | - | 22,274 | 101,676 | 121,679 | 21,467 | 118,010 | - | 9,815 | - | 402,781 | |
| Unrestricted expenditure | 74,046 | 62,884 | 123,230 | 57,940 | 970,476 | 156,098 | 5,734 | 365,460 | - | 1,815,866 | |
| Total expenditure on charitable activities | 87,927 | 85,256 | 464,485 | 226,503 | 1,013,974 | 480,632 | 23,679 | 461,519 | - | 2,843,779 | |

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Notes to the financial statements

6. Net incoming resources for the year

This is stated after charging :

| | 2022 £ | 2021 £ |
|---|-----------|-----------|
| Depreciation | 10,770 | 20,912 |
| Trustees' remuneration | Nil | Nil |
| Trustees' reimbursed expenses | Nil | Nil |
| Auditors' remuneration: | | |
| ▪ Audit fee current year | 11,700 | 9,000 |
| ▪ Audit fee prior year (over)/under accrued | 900 | 900 |
| ▪ Non-audit services | - | - |
| Operating lease rentals: | | |
| ▪ Property | 59,528 | 52,875 |
| ▪ Other | - | - |

Expenses reimbursed to trustees represent the reimbursement of travel and subsistence costs to trustees. During the year expenses were reimbursed to nil (2021-nil) trustees relating to attendance at trustee meetings. These expenses, are subject to the charity's processes of internal controls.

As in previous years, all the trustees worked honorarily for the Association and accordingly received no remuneration for their services. No directors were paid for other paid work during the year (2021 £nil).

7. Staff costs and numbers

Staff costs were as follows:

| | 2022 £ | 2021 £ |
|--|------------------|------------------|
| Salaries and wages | 1,954,760 | 1,755,530 |
| Social security costs | 161,415 | 144,699 |
| Pension contributions | 118,600 | 109,200 |
| | 2,234,775 | 2,009,429 |
| Freelance, temp and agency staff, training and recruitment | 414,409 | 293,544 |
| | 2,649,184 | 2,302,973 |

Salaries and wages include statutory redundancy payments made during the year

The following number of employees earned in excess of £60,000

| | | | |
|-------------------|---|-------------------------|----|
| £60,000 - £70,000 | 3 | (2021 £60,000 - £70,000 | 3) |
|-------------------|---|-------------------------|----|

The key management personnel of the Company and its subsidiaries are the joint leadership team of three Joint Chief Executives along with a Director of Operations.

Employee benefits of key management personal totalled £251,552

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Notes to the financial statements

7. Staff costs and numbers (continued)

The average weekly number of employees (full-time equivalent) during the year was as follows:

| | 2022 No. | 2021 No. |
|----------------------------|-------------|-------------|
| Community engagement | 1 | 1 |
| RADvice | 11 | 6 |
| DeafAdvance | 12 | 6 |
| Other services | 7 | 13 |
| Independent Living service | 39 | 37 |
| Communication services | 2 | 2 |
| Governance | 1 | 1 |
| Fundraising and Publicity | 3 | 4 |
| | 76 | 70 |

During the year to 31 March 2022 there were 110 individuals on average (2021: 102) employed on a full and part-time basis.

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Financial Statements | year ended 31 March 2022

Notes to the financial statements

8. Tangible fixed assets
Group and company

| | Freehold properties* £ | Furniture, fittings, plant and equipment £ | Totals £ |
|---------------------------|------------------------------|--|----------------|
| COST | | | |
| At 1 April 2021 | 612,712 | 245,559 | 858,271 |
| Additions in year | - | - | - |
| Disposals in year | - | (68,186) | (68,186) |
| At 31 March 2022 | 612,712 | 177,373 | 790,085 |
| DEPRECIATION | | | |
| At 1 April 2021 | 74,570 | 223,336 | 297,906 |
| Depreciation on disposals | - | (68,186) | (68,186) |
| Charge for the year | 4,029 | 6,741 | 10,770 |
| At 31 March 2022 | 78,599 | 161,891 | 240,490 |
| NET BOOK VALUE | | | |
| At 31 March 2022 | 534,113 | 15,482 | 549,595 |
| At 31 March 2021 | 538,142 | 22,223 | 560,365 |

All property and equipment are held in furtherance of the Association's charitable objectives.

* Freehold properties are shown at trustees' valuation made in 1952 together with the cost of subsequent additions.

The Charity's Freehold Properties are mainly used for charitable purposes and therefore no valuation has been carried out.

The Green Lanes property which is included within Freehold Properties was seriously damaged by fire; it has not been written off as its net book value is lower than any proceeds which would be received from its sale.

The Royal Association for Deaf people (and subsidiary undertakings)
Financial Statements | year ended 31 March 2021

Notes to the financial statements

9. Fixed asset investments

| | 2022 | 2021 |
|--|----------|----------|
| | £ | £ |
| a) Investment in subsidiary undertakings | 2 | 2 |

At 31 March 2022 the Association owned 100% of the share capital (2 x £1 ordinary shares) of tRADe Limited (company number 2693994) which was established to undertake the commercial activities of the Association. At 31st March 2022 the aggregate of the share capital and reserves of tRADe Limited was £(864) (2021 £(864)), turnover of £nil (2021 £nil), administrative expenses of £13 (2021 £13), the deficit for the year then ended was £nil (2021 £13).

b) Listed investments: £

| | |
|---|---------------|
| At 1 April 2021 | 84,497 |
| Investment proceeds on disposal | - |
| Net unrealised gain/(loss) for the year | 14,968 |
| At 31 March 2022 | 99,465 |
| Historical cost at 31 March 2022 | 12,580 |
| Net unrealised investment gains | 86,885 |

This is represented by:

| | £ | |
|--|---------------|---------------|
| Sainsbury PLC (formerly Home Retail Group ordinary shares) | 2,164 | |
| Experian Group ordinary shares | 76,832 | |
| Burberry Group ordinary shares | 20,469 | |
| | 99,465 | 99,465 |
| | | 99,467 |

| | 2021 | 2020 |
|---|------------------|------------------|
| | £ | £ |
| COIF Charities Investment Fund | 2,500,000 | 2,500,000 |
| Unrealised Gain/(Loss) on COIF Investment Fund | 1,342,264 | 1,035,753 |
| | 3,842,264 | 3,535,753 |
| Unrealised Gain/(Loss) on COIF Investment Fund at 1 April 2021 | 1,035,753 | |
| Unrealised Gain/(Loss) on COIF Investment Fund at 31 March 2022 | 1,342,264 | |
| Unrealised Gain/(Loss) on COIF Investment Fund for the year | 306,511 | |
| Net unrealised Gain/(Loss) on other investments (note 10b) | 14,968 | |
| Unrealised Gain/(Loss) on investment for the year ending 31 March 2022 | 321,479 | |

The Royal Association for Deaf people (and subsidiary undertakings)
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Notes to the financial statements

10. Financial instruments

| | Group | | Company | |
|---|----------------|-------------|----------------|-------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Carrying amount of financial assets | | | | |
| Debt instruments measured at amortised cost | 212,772 | 150,006 | 213,637 | 150,871 |
| Carrying amount of financial liabilities | | | | |
| Measured at amortised cost | 201,734 | 167,493 | 201,734 | 167,493 |

11. Debtors

| | Group | | Company | |
|--------------------------------|----------------|-------------|----------------|-------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Trade debtors | 209,997 | 142,849 | 209,997 | 142,849 |
| Other debtors | 2,775 | 7,157 | 2,775 | 7,157 |
| tRADe Limited | - | - | 865 | 865 |
| RAD Deaf Legal Enterprises CIC | - | - | - | - |
| Prepayments and accrued income | 203,540 | 254,202 | 203,540 | 254,202 |
| | 416,312 | 404,208 | 417,177 | 405,073 |

12. Creditors: amounts falling due within one year

| | Group | | Company | |
|-------------------------------|----------------|-------------|----------------|-------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| Trade creditors | 70,949 | 34,851 | 70,949 | 34,851 |
| Taxation and social security | 39,349 | 34,035 | 39,349 | 34,035 |
| Accruals | 97,441 | 86,860 | 97,441 | 86,860 |
| Deferred income (see note 13) | 10,850 | 19,817 | 10,850 | 19,817 |
| Other creditors | 33,344 | 45,782 | 33,344 | 45,782 |
| | 251,933 | 221,345 | 251,933 | 221,345 |

Other creditors includes funds held on behalf of two campaigns: #whereistheinterpreter £9,774 (2021 - £8,742) are funds raised to support legal costs for a judicial review into the lack of interpreters at the UK government's COVID-19 briefings; Hear Art £nil (2021 - £9,554) are funds raised to support the production of

13. Deferred Income

Deferred income comprises income received or invoiced in advance of work carried out

| | 2022 |
|---------------------------------------|---------------|
| | £ |
| Balance as at 1 April 2021 | 19,817 |
| Amount released to incoming resources | (14,130) |
| Amount deferred in year | 5,163 |
| Balance as at 31 March 2022 | 10,850 |

14. Analysis of net assets between funds

| | Restricted funds | Designated funds | General funds | Total funds |
|------------------------------------|-------------------------|-------------------------|----------------------|--------------------|
| | £ | £ | £ | £ |
| Tangible fixed assets | - | 549,595 | - | 549,595 |
| Long term investments | - | - | 99,465 | 99,465 |
| Fixed asset investments | 240,134 | 2,383,470 | 1,218,660 | 3,842,264 |
| Cash | - | 1,964,685 | - | 1,964,685 |
| Net debtors less creditors | - | - | 164,379 | 164,379 |
| Net assets at 31 March 2022 | 240,134 | 4,897,750 | 1,482,504 | 6,620,388 |

15. Retirement benefit contributions

The charge to profit or loss in respect of defined contribution schemes was £118,608 (2021 - £108,525).

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16. Related Party Transactions

The group has taken advantage of the exemption that transactions entered into between two or more members of a group, do not need to be disclosed, provided that any subsidiary which is party to the transaction is wholly owned by such a member.

17. Operating lease commitments

The charitable company had annual commitments under operating leases expiring as follows:

| Leasee: | Property | | Equipment | |
|----------------|-----------------|---------------|------------------|-------------|
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| 1 year | 24,887 | 63,763 | - | - |
| 2-5 years | 13,871 | 11,016 | - | - |
| over 5 years | - | - | - | - |
| | 38,758 | 74,779 | - | - |
| Lessor: | Property | | Equipment | |
| | 2022 | 2021 | 2022 | 2021 |
| | £ | £ | £ | £ |
| 1 year | 7,875 | 15,750 | - | - |
| 2-5 years | - | 11,814 | - | - |
| over 5 years | - | - | - | - |
| | 7,875 | 27,564 | - | - |

18. Movements in funds

| | At 1 April 2021 £ | Incoming resources £ | Outgoing resources £ | Transfers & Investment Gains £ | At 31 March 2022 £ |
|--|----------------------------------|-------------------------------------|-------------------------------------|---|-----------------------------------|
| Restricted funds: | | | | | |
| London Borough of Lambeth | - | 9,222 | (9,222) | - | - |
| Croydon Community Fund | - | - | - | - | - |
| London Borough of Camden | - | 31,002 | (31,002) | - | - |
| Southend Borough Council | - | 14,000 | (14,000) | - | - |
| London Borough of Brent | - | 16,562 | (16,562) | - | - |
| Croydon CAB | - | 21,000 | (21,000) | - | - |
| Royal Borough of Kensington and Chelsea | - | 12,616 | (12,616) | - | - |
| Essex County Council/Action for Children Short Breaks | 1,990 | 15,831 | (17,821) | - | - |
| Essex County Council - Sensory grants | 9,331 | 37,325 | (37,325) | - | 9,331 |
| Oak Lodge school | - | 20,274 | (20,274) | - | - |
| Befriending funding | - | 8,516 | (8,516) | - | - |
| Frank Barnes | 1,423 | 9,330 | (10,028) | - | 725 |
| HMRC | - | 67,994 | (67,994) | - | - |
| Hearability Sensory Grant | 12,414 | 49,654 | (49,654) | - | 12,414 |
| Right to Thrive | 4,165 | 7,683 | (8,546) | - | 3,302 |
| Home Office EU settlement scheme | - | 21,567 | (21,567) | - | - |
| Total restricted funds carried forward | 29,323 | 342,576 | (346,127) | - | 25,772 |

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Notes to the financial statements

18. Movements in funds (continued)

| | At 1 April 2021 £ | Incoming resources £ | Outgoing resources £ | Transfers & Investment Gains £ | At 31 March 2022 £ |
|---|-------------------------|----------------------------|----------------------------|---|--------------------------|
| Total restricted funds brought forward | 29,323 | 342,576 | (346,127) | - | 25,772 |
| Big Potential | 25,507 | - | - | - | 25,507 |
| The Drapers Company | 2,591 | - | (440) | - | 2,151 |
| Talkmore and DeafAge funded | 12,301 | 4,757 | (12,922) | - | 4,136 |
| Big Lottery/European Social fund | - | 59,646 | (59,646) | - | - |
| Postcode Lottery | 2,276 | - | - | - | 2,276 |
| COVID-19 emergency funding | 5,966 | 43,680 | (40,698) | - | 8,948 |
| North London ESF - Groundworks | - | 10,738 | (10,738) | - | - |
| Barnet and Southgate College | - | 18,810 | (5,583) | - | 13,227 |
| Jersey Government | - | 25,930 | (22,688) | - | 3,242 |
| Partnership for Young London | 2,763 | - | (2,763) | - | - |
| UK Power Networks | - | 65,338 | (65,338) | - | - |
| Wandsworth and Richmond independent advocacy services | - | 16,363 | (16,363) | - | - |
| Realising Ambition - Tendring CVS | - | 14,688 | (2,832) | - | 11,856 |
| CRF Norfolk and Wyre Forest | - | 12,500 | (3,496) | - | 9,004 |
| Restricted Legacies | 134,211 | - | (48,422) | - | 85,789 |
| Trust funding Children and Family | 6,306 | 30,499 | (14,207) | - | 22,598 |
| John Came Charity | 780 | - | - | - | 780 |
| Catalyst Respite | 289 | - | - | - | 289 |
| Holiday Fund | 326 | - | - | - | 326 |
| Catalyst Equipment Pool Fund | 332 | - | - | - | 332 |
| Legal Advice Interpreting | 3,140 | - | - | - | 3,140 |
| Mid Surrey Valuing People Projects | 1,192 | - | - | - | 1,192 |
| London Client Holiday | 5,300 | - | - | - | 5,300 |
| Surrey Client Holiday | 783 | - | - | - | 783 |
| Southend IT training project | 1,000 | - | - | - | 1,000 |
| Clapham Modification fees | 8,935 | - | - | - | 8,935 |
| 2Deaffoot | 3,401 | 150 | - | - | 3,551 |
| Total restricted funds carried forward | 246,722 | 645,675 | (652,263) | - | 240,134 |
| Unrestricted funds: | | | | | |
| <i>Designated funds:</i> | | | | | |
| Property and Equipment Fund | 560,365 | - | (10,770) | - | 549,595 |
| Property Refurbishment Fund | 10,336 | - | (6,485) | - | 3,851 |
| RAD IT Infrastructure | 37,495 | - | - | 15,000 | 52,495 |
| Investment in new services for Deaf people | 2,697,044 | - | (621,719) | - | 2,075,325 |
| Property purchase fund | 1,821,516 | - | - | - | 1,821,516 |
| Colchester and North Essex fund | 5,093 | - | (3,808) | - | 1,285 |
| Infrastructure and special expenditure fund | 300,000 | - | (56,317) | 150,000 | 393,683 |
| Total designated funds | 5,431,849 | - | (699,099) | 165,000 | 4,897,750 |
| General funds | 997,367 | 2,571,479 | (1,921,342) | (165,000) | 1,482,504 |
| Total unrestricted funds | 6,429,216 | 2,571,479 | (2,620,441) | - | 6,380,254 |
| Total funds | 6,675,938 | 3,217,154 | (3,272,704) | - | 6,620,388 |

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18. Movements in funds (continued)

Purposes of restricted funds

The London Borough of Lambeth, London Borough of Camden, Royal Borough of Kensington and Chelsea, Essex County Council, London Borough of Brent, Southend Borough Council and Croydon CAB provide for an information and advice service to Deaf people in the respective boroughs

Essex County Council provides short breaks funding through Action for Children

HMRC funding provides accessible information, advice and video interpreting, which enables Deaf people to understand and manage their tax and tax credits

Befriending funding is provided by various local authorities to provide befriending support to adults and young people

Frank Barnes provides funding to support families and to provide liaison work with the school

Restricted legacies were received in previous years to provide services in the Warwickshire and Leicester

Hearability Sensory Grant provides funding for three organisations to provide sensory support. RAD provide management support for this contract to their partner organisations

Home Office EU Settlement Scheme is a grant to support deaf EU citizens in the UK to apply for settled status and raise awareness of the need to do so due to Brexit

Right to Thrive provides funding to work with the deaf LGBTQ+ community in London to support each other's mental health and wellbeing

Funding was received from the Drapers Company towards a project for IT training for Deaf elderly people. Some expenditure on equipment was made during the year and this will be followed with training next year

City Lit London provided funding for both an Information, advice and guidance service for Deaf students and careers for Deaf people

Big Lottery/European Social Fund provides funding for the Building Better Opportunities project where RAD worked in partnership with the Papworth Trust in Essex and Ixion in Essex and Stoke and Staffordshire. The project supports those furthest from the workplace to gain skills and employment

Money and Pensions Service (MAPS) in partnership with MyBnk provided funding through the People's Postcode lottery, to deliver Money Mechanics, financial capability training for 16-17 year olds as part of a Pathfinder programme

Employment guidance and support work was funded from a number of sources: Barnet and Southgate College, Oaklodge School, North London ESF - Groundworks, CRF Norfolk and Wyre Forest

The following supported RAD's TalkMore and Deaf Age investment-funded services by providing funding for pilot work, and training for staff and volunteers:

- Basildon Mental Health Fund
- Northeast Essex Men's Mental Health
- East Suffolk Hidden Needs Grant
- Community Initiative Fund Essex
- Realising Ambitions - Tendring CVS

Our especial thanks go to the funders who continued to respond quickly during the pandemic by providing RAD with the funding that allowed us to continue and expand our delivery of services, including: Essex County Council/Essex Cares Limited, Sutton Covid fund and Contain Outbreak fund

Partnership for Young London provides for research among young deaf Londoners on their experiences and how they see their futures

UK Power Networks - Power Partners project to educate deaf people about energy and to help them save money

The Jersey Government funded RAD to support them with a review of their deaf service provision, to engage with the community and to provide advice and wellbeing services to deaf people

Advocacy services were provided at Springfield hospital working with Rethink Mental Illness Limited to deliver Wandsworth and Richmond independent advocacy services

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18. Movements in funds (continued)

Purposes of restricted funds

Big Potential provided funding for consultancy services to look at supply chain management

Funding was received from various trusts to support the activities of the Children, Family and Transition team

The holiday fund is to be used in the following way:

- (a) one part of the maintenance of the fabric of St Francis Church & Institute at Redhill
- (b) one part distributed in gifts of £10 to deserving old age Deaf pensioners of Redhill
- (c) the remaining third for providing holidays to Deafblind of Redhill district

John Came Charity represents donations to selected Deaf people

The Catalyst Respite fund is for the provision of respite for carers in North East Essex

The Catalyst Equipment Pool represents funds to maintain a pool of equipment available to anyone in North East Essex to borrow free of charge

Legal Advice Interpreting provides funds to cover interpreting for advice clients receiving legal advice

Mid Surrey Valuing People Projects is funding for several projects run for Surrey County Council

London Client Holiday is a fund to provide communication support to Learning Disability clients in the London area for holidays and outings

Surrey Client Holiday is a fund to provide communication support to Learning Disability clients in the Surrey area for holidays and outings

The Southend IT training project is a grant received from The Rosca Trust towards an IT training project for elderly Deaf people

2Deaf foot was a fundraising walk from John O'Groats to Lands End by two deaf men to raise funds to support deaf individuals requiring mental health support. These funds contributed to the development of TalkMore during the year

Clapham Modification fees relates to donations given for the provision of premises for the Deaf clubs meeting at St Bede's

Designated funds

The property and equipment fund represents the net book value of tangible fixed assets, less those financed by restricted funds

Property Refurbishment Fund includes funds set aside towards the estimated cost of property maintenance and refurbishment required over the next few years

Investment Property Fund represents the balance sheet value of Investment Properties

RAD IT Infrastructure represents funds set aside to upgrade the RAD's infrastructure, notably in relation to IT upgrades. The trustees set aside a further £15,000 during the year to support future IT infrastructure upgrades

Investment in new services for Deaf people is a fund set aside to invest in new services under four key themes

Property purchase fund sets aside funds for the purchase of a centrally located office space

Future pay awards are funds designated from the 2019/20 legacies to pay staff additional pay awards in 2020/21

Colchester and North Essex fund and Deaf club relocation funds represent funds available to support Deaf Infrastructure and special expenditure are funds designated from the 2020/21 surplus on unrestricted funds to support planned expenditure during 2021/22 on a major upgrade to RAD's IT infrastructure and other one-off special expenditure projects

General funds include funds held as part of the reserves policy of 4 months

