

SANDWELL DEAF COMMUNITY ASSOCIATION

England & Wales · Charity number 1124084

Details

Other names SDCA

Status Registered

Legal form Other

Registered 2008-05-15

Register [View on the Charity Commission register](#)

Contact

Address Sandwell Deaf Community Association
New Deaf Centre
Summer Street
West Bromwich
B71 4JA

Phone 07885913225

Email info@sdca.co.uk

Website www.sdca.co.uk

Activities

Objects: THE RELIEF OF THOSE IN NEED BY VIRTUE OF BEING DEAF OR HARD OF HEARING IN ENGLAND AND WALES FOR THE PUBLIC BENEFIT, IN PARTICULAR BUT NOT LIMITED TO: (1) FURTHERING THE EDUCATION AND AWARENESS OF THE PUBLIC WITH REGARD TO THE NEEDS OF THOSE IN NEED BY VIRTUE OF BEING DEAF OR HARD OF HEARING; (2) PROVIDING SPECIALIST, LANGUAGE ACCESSIBLE, BESPOKE SERVICES AND SUPPORT TO HELP THOSE IN NEED BY VIRTUE OF BEING DEAF OR HARD OF HEARING; (3) PROVIDING OR ASSISTING IN THE PROVISION OF OPPORTUNITIES FOR EDUCATION, RECREATION AND OTHER LEISURE TIME FACILITIES TO THOSE IN NEED BY VIRTUE OF BEING DEAF OR HARD OF HEARING IN THE INTEREST OF SOCIAL WELFARE, WHETHER WITHIN A FORMAL COMMUNITY CENTRE SETTING OR OTHERWISE; AND (4) SUPPORTING AND/OR ADVOCATING FOR THOSE IN NEED BY VIRTUE OF BEING DEAF OR HARD OF HEARING TO MAXIMISE OPPORTUNITY, INDEPENDENCE, AUTONOMY AND WELFARE WITHIN THAT COMMUNITY.

Activities: The relief of deaf and hearing impaired persons in Sandwell, West Midlands and surrounding areas.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information, Sponsors Or Undertakes Research
- **What:** Education/training, Disability, Human Rights/religious Or Racial Harmony/equality Or Diversity
- **Who:** Children/young People, Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** SANDWELL, WEST MIDLANDS AND THE SURROUNDING AREA
- Sandwell

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£861,755	£748,514	£501,054	27
2024-04-01	£686,669	£677,648	£387,813	28
2023-04-01	£661,897	£741,488	£378,792	33
2022-04-01	£651,208	£543,051	£458,383	28
2021-04-01	£488,151	£395,917	-	-

Trustees

Name	Role	Appointed
Colin Thomas		2024-11-12
Helen Cooper		2023-03-15
Henry Jonathan Robin Smith		2024-11-12
Louise Anne Cross		2024-11-12

Accounts

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2025

SANDWELL DEAF COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2025

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SANDWELL DEAF COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2025

TRUSTEES

H Cooper
D Nutt (resigned 12.11.24)
G Rose (resigned 12.11.24)
E Straw (resigned 31.3.25)
J Virgilio (resigned 28.1.25)
H J R Smith (appointed 12.11.24)
L A Cross (appointed 12.11.24)
C Thomas (appointed 12.11.24)

**KEY MANAGEMENT
PERSONNEL**

L Hickenbottom-Marriot
A Richards
J Lowe

PRINCIPAL ADDRESS

The New Deaf Centre
Summer Street
West Bromwich
B71 4JA

REGISTERED CHARITY NUMBER 1124084

INDEPENDENT EXAMINER

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

SOLICITORS

Higgs LLP
Waterfront Business Park
3 Brierley Hill
DY5 1LX

BANKERS

HSBC
328 High Street, West Bromwich
B70 8DJ

United Trust Bank Limited
One Ropemaker Street, London
EC2Y 9AW

Redwood Bank
The Nexus Building, Broadway
Letchworth Garden City, Hertfordshire
SG6 3TA

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2025. The trustees have adopted the provisions of 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).

Chair's Statement

As a board we are proud to be part of SDCA as we continue to play a vital role in supporting Deaf and hard-of-hearing individuals across Sandwell and the wider region. This year, our services have reached hundreds of people, helping to reduce isolation, improve communication access, and promote Deaf culture and inclusion.

Projects are continuing to be developed that have had a real, positive impact on the lives of Deaf people-empowering individuals, strengthening community connections, and creating a more inclusive local environment.

The Board of Trustees would like to thank all of our staff, who have gone above and beyond throughout the year. Their professionalism, care, and deep understanding of the needs of the Deaf community are key in providing positive services. We have continued to focus on recruiting new talent and skills into the organisation.

At the end of this year our CEO began a period of absence. Thank you to those who have worked with the board to ensure continuity and stability across the organisation during this time.

New members to the Board of Trustees joined us in November 2024 and the new chair was elected. The board are working together to strengthen governance, as we move forward we will focus on long-term sustainability and growth.

With a passionate team, committed Trustees, and a clear vision, SDCA will continue to be a leading voice for Deaf people in Sandwell. Together, we will keep working to break down barriers, promote equality, and build a community where all Deaf people feel seen, supported, and empowered.

Thank you once again to everyone who has supported SDCA this year.

Helen Cooper
Chair

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sandwell Deaf Community Association (SDCA) is a charity that SDCA delivers specialist services for D/deaf People with additional and complex needs across Sandwell and the Black Country and also works in partnership with Sandwell Metropolitan Borough Council (SMBC) as a specialist service provider, delivering services to D/deaf, deafened, hard of hearing people and people with a dual sensory loss with additional and complex needs on behalf of SMBC.

SDCA emerged in 2003, following the initiative of a group of D/deaf people who approached the council about improving services for D/deaf people living in Sandwell.

SDCA has continued to grow and develop from small beginnings, and we have now established an excellent reputation of understanding how best to meet the needs of D/deaf people. Using our knowledge we aim to actively encourage, empower and enrich the lives of deaf and hard of hearing people.

We actively seek to employ D/deaf people and encourage and welcome representation across all areas of our organisation. Consultation and a needs-led approach with our community remains consistent in informing the strategic and operational decision making within our organisation.

Our Mission Statement

"We aim to support, encourage and enrich the lives and aspirations of deaf people in Sandwell and the Black Country through the re-development of the Deaf Resource centre and the Deaf community"

Public benefit

The trustees confirm that they are fully aware of, understand and have complied with the duty in section 17 of the Charities Act 2011 and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

Our activities are as follows:

The provision or assistance in the provision of opportunities for education, recreation, and other leisure time facilities to such persons in the interest of social welfare; and

establishing a community provision for such persons to promote social, welfare, social care, community and educational activity.

The relief of D/deaf and hard of hearing impaired persons in Sandwell, West Midlands and the surrounding area in particular but not exclusively by:

- The education and raising awareness and understanding of the public with regards to the needs of such persons;
- Deaf Awareness Training to public sector organisations keen to improve their communications and learning of the D/deaf community;
- The provision of services to help D/deaf and hard of hearing persons;

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Charitable activities

Summary of main activities of the charity in relation to its objects:

Sandwell Deaf Community Association provides accessible community services for D/deaf and hard of hearing people and those with a dual sensory loss.

Community Support Services:

Our Support workers provide a specialist supported living service to D/deaf people with additional and complex needs, in their everyday life, to maximise, maintain or develop their independence, access services by removing barriers and to achieve their individual objectives. A wide range of community support is offered across community, medical and home settings. We have a significant role in safeguarding and providing support to people in crisis.

Training service:

We provide training to a wide variety of organisations, schools and individuals. Examples of our training programs include Deaf Awareness, Equality of Access, British Sign Language courses (Levels One to Six), taster Sign Language courses, business vocabulary training and bespoke training .

Advocacy service:

SDCA provides a quality, confidential, independent advocacy service to support people to express themselves and achieve access to their rights in all areas of life. The SDCA Advocacy vision is of a D/deaf community that faces no barriers in society and that statutory, public, private and voluntary services providers make a positive difference for D/deaf people.

Volunteer Service:

The volunteer service provides support to D/deaf people with additional needs in their everyday life to maximise their independence, access services by removing communication barriers and to achieve their individual objectives. A wide range of support is offered from assistance with shopping, to accessing courses, development opportunities and befriending etc.

Community Support:

SDCA offers a variety of community support groups. These groups provide information and support in an accessible format. They create space for shared experience, understanding and recreation and offer opportunities for wellbeing development and positive mental health.

Information Service:

This service works very closely with the Community Support groups and wider D/deaf community, underpinning SDCA services by ensuring information in the public domain is accessible.

Communication Service:

We provide British Sign Language Interpreters and other communication professionals across a variety of community settings and domains. In addition, the service offers a drop in facility offering letter translation/phone calls and other BSL support services.

Welfare rights service:

Providing D/deaf people support to revenue benefit services in an accessible format.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

Consultation:

SDCA provides a consultation role between the Deaf Community and a variety of stake holders including Sandwell Metropolitan Borough council and the local ICBs.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

Achievements during the year

There is continued demand and growth of SDCA services with very positive feedback from Service users, families, NHS/ICB, local authority, local councillors and other statutory providers in relation to multidisciplinary working and the impact that SDCA services have on the lives of D/deaf people with additional and complex needs.

SDCA continues to deliver as an exemplar in Safeguarding D/deaf people with additional and complex needs. This is a complex and challenging area of work where we put individuals first demonstrating the values that remain at the heart of our organisation, always doing what is morally and ethically right above perceived challenges and barriers.

Some examples of our work during this reporting period across themes such as Housing, Death and Dying, Communication, Deaf awareness, Advocacy and Legal include work such as;

- Empowering a service user who previously struggled to leave their home alone to attend specific medical appointments without staff support.
- Supporting a service user to challenge the DWP culminating a two year process with an apology, back pay and compensation being awarded.
- Supporting service users to set up LPA, Advance Notice/Directions and write wills to ensure their future wishes are safeguarded.
- Working in collaboration with the NHS to ensure the D/deaf community are aware of the NHS app.
- Supporting local businesses and VCS organisations with their accessibility for D/deaf people.
- Successfully challenged one of the large social media platforms under their community guidelines
- Supporting service users to move to more suitable properties that better meet their needs
- Delivering Deaf Awareness training to hundreds of NHS staff
- Supporting D/deaf people who are in employment to apply for 'Access to Work' government funding
- Supporting D/deaf people in their workplace
- Working with the Patient Experience team within the NHS to inform of the barriers D/deaf people face when trying to access services.
- Apply for and be awarded funding for our service users to be able to learn British Sign Language and improve their communication skills.
- Continue to lead on safeguarding to ensure our service users are protected
- Supporting D/deaf people facing discrimination in the workplace.
- Supporting service users through their bereavement period

The current climate within the voluntary sector is unprecedented and has, and will continue to, bring challenges that SDCA will endeavour to rise to. Alongside this we are navigating economic uncertainty, evolving political priorities and an increasingly difficult funding landscape.

Securing new grant funding is becoming more difficult due to an increase in the number of applications to a reducing amount of available funds. This means that achieving a successful outcome to an application is now more challenging than ever. Further, we are facing increased costs of delivering services and navigating Government decisions regarding Employer National Insurance Contributions which have an impact on us as a charity.

A further challenge we foresee is the Access to Work review which has a potential impact for our staff team, services, and income.

Despite these challenges, SDCA has continued to grow organically during the last twelve months and has seen an increase in service user numbers and subsequently, staffing and we remain optimistic. We have been able to identify opportunities that we would like to explore and develop further.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

ACHIEVEMENTS AND PERFORMANCE

We have new members on our Board of Trustees who are committed to moving SDCA forward in a new phase of development and we are currently looking to expand the Board to more robustly support our work.

Our services have achieved excellent outcomes over the past year, strengthening engagement and mechanisms of our support. The use of technology and remote working is now embedded in our services which ensures that we are able to continue to deliver the excellent services that we are renowned for and expand our offer to our clients and service users.

FINANCIAL REVIEW

Financial position

Demand for our services are increasing but the static or reducing rates from Local Authority coupled with increased staffing costs are proving a challenge, as Local Authority contracts form the bulk of income.

Reserves are required to restructure the Senior management team who will streamline services for efficiencies and improved delivery and bring in funding for areas of delivery that the trustees felt were a large part of our objects. The management team is working towards a balanced budget in the next 2 years.

Reserves policy

The trustees believe that the charity should hold a sufficient amount of reserves in order to ensure that it can continue to operate and meet the needs of vulnerable service users in the event of unforeseen circumstances arising. This policy is monitored quarterly and reviewed annually.

The trustees have in addition decided to designate the following funds:

- IT Replacement - It Infrastructure needs to be fit for purpose with up-to-date equipment
- Development - In a changing climate the development of our service to continue to meet the clients' needs. Included is the cost of a new CRM for improved data management.
- Planned Deficits - to cover planned and monitored deficits for 2 years
- Office Relocation - costs associated with forced relocation
- Staffing Reserves - to meet cost of redundancy in case of full or partial loss of funding.

The trustees believe the level of free reserves should be calculated using a detailed analysis of income and expenditure, therefore the methodology used this year and going forward has been amended using a more robust and transparent method, detailed below:

- a) Value of income at risk;
- b) Reduction of expenditure against the lost income; taking into account whether the activities should be continued (and for what period of time) even with reduced funding;
- c) Subtract b from a;
- d) Add 1 months working capital

The calculation of the free reserves requirement is within the range of between £149,000 and £231,000. Free reserves at year end were just above the lower range £168,866 (2024:£126,232). Part of the new 3 Year strategy will address this.

As and when such costs are incurred, they will be charged against the fund. In this way the charity will be able to meet any foreseeable costs for which the reserve policy has been formulated.

See Note 13 on pages 19 - 25 for further information and a breakdown of unrestricted fund values.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2025**

FUTURE PLANS

The development of a new 3- 5 year strategic plan is already in progress which will focus on making the greatest impact to the changing and evolving D/deaf community which is being shaped by developments within technology and reform of Government policies over which we have little influence but our plan will mitigate negative impact as much as possible.

Our immediate short-term our priorities are:

- We are actively seeking a new building which can meet the needs of the community we serve, ensuring continued opportunities for development and growth.
- Expand all services beyond Sandwell and the Black County to meet the demand for quality support services developing, maximising and maintaining independence of Deaf people with additional and complex needs.
- Deliver training services to public sector and the biggest local employers
- After successfully registering SDCA as a CIO in July 2025, conversion process is in progress.
- To nurture and further strengthen relationships with external stakeholders.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Sandwell Deaf Community Association (SDCA) was set up on 3rd February 2003 and became registered as a charity with the Charity Commission on 15 May 2008. It is governed by a Constitution adopted on 14 April 2008.

Recruitment and appointment of new trustees

The Board of Trustees actively seeks to recruit from within the local Deaf community and people who have personal or close experience of the impact of deafness. The Board values a variety of language, life experience, skills, employment backgrounds, age, gender, sexuality and cultural mix amongst its members. Recruitment opportunities are advertised within the voluntary sector, Deaf community specialist Deaf recruitment Job resources, as well as word of mouth/sign of hand. Interested parties are encouraged to complete a written or signed application which is reviewed and considered by the board as a whole along with Senior SDCA staff. Potential candidates are invited to meet staff users and volunteers of our organisation and attend a formal interview.

Organisational structure

The charity is managed by a Board of Trustees. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

The charity Trustees sit as a Board on a quarterly basis as a minimum but usually convene on a bi monthly basis.

Induction and training of new trustees

The Board seeks to use the knowledge and skills of those involved in the local area as well as specialists in the field of deafness and Deaf community. On their appointment each trustee will undergo induction and initial training on SDCA's work, policies and procedures as well as trustee's rights and responsibilities.

Further training and mentoring is undertaken by trustees on a needs basis.

Risk management

The Trustees actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Availability and adequacy of assets of each of the funds

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 21st October 2025 and signed on its behalf by:



.....
H Cooper - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SANDWELL DEAF COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Sandwell Deaf Community Association

I report to the charity trustees on my examination of the accounts of Sandwell Deaf Community Association (the Trust) for the year ended 31 March 2025.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *10th November 2025*

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	2	1,410	175,446	176,856	135,709
Charitable activities	4				
General		677,288	-	677,288	548,009
Investment income	3	6,557	-	6,557	1,811
Other income		1,054	-	1,054	1,140
Total		<u>686,309</u>	<u>175,446</u>	<u>861,755</u>	<u>686,669</u>
EXPENDITURE ON					
Charitable activities	5				
General		<u>587,483</u>	<u>161,031</u>	<u>748,514</u>	<u>677,648</u>
NET INCOME		98,826	14,415	113,241	9,021
RECONCILIATION OF FUNDS					
Total funds brought forward		340,414	47,399	387,813	378,792
TOTAL FUNDS CARRIED FORWARD		<u><u>439,240</u></u>	<u><u>61,814</u></u>	<u><u>501,054</u></u>	<u><u>387,813</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

31 MARCH 2025

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
FIXED ASSETS					
Tangible assets	10	-	-	-	1,182
CURRENT ASSETS					
Debtors	11	71,133	-	71,133	51,507
Cash at bank		459,370	61,814	521,184	401,591
		<u>530,503</u>	<u>61,814</u>	<u>592,317</u>	<u>453,098</u>
CREDITORS					
Amounts falling due within one year	12	(91,263)	-	(91,263)	(66,467)
NET CURRENT ASSETS		<u>439,240</u>	<u>61,814</u>	<u>501,054</u>	<u>386,631</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>439,240</u>	<u>61,814</u>	<u>501,054</u>	<u>387,813</u>
NET ASSETS		<u>439,240</u>	<u>61,814</u>	<u>501,054</u>	<u>387,813</u>
FUNDS	13				
Unrestricted funds				439,240	340,414
Restricted funds				61,814	47,399
TOTAL FUNDS				<u>501,054</u>	<u>387,813</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 21st October 2025 and were signed on its behalf by:



.....
H Cooper - Trustee

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	119,593	88,796
Net cash provided by operating activities		119,593	88,796
Change in cash and cash equivalents in the reporting period		119,593	88,796
Cash and cash equivalents at the beginning of the reporting period		401,591	312,795
Cash and cash equivalents at the end of the reporting period		521,184	401,591

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025

1. RECONCILIATION OF NET INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2025 £	2024 £
Net income for the reporting period (as per the Statement of Financial Activities)	113,241	9,021
Adjustments for:		
Depreciation charges	1,182	2,685
(Increase)/decrease in debtors	(19,626)	61,876
Increase in creditors	24,796	15,214
Net cash provided by operations	<u>119,593</u>	<u>88,796</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.24 £	Cash flow £	At 31.3.25 £
Net cash			
Cash at bank and in hand	401,591	119,593	521,184
	<u>401,591</u>	<u>119,593</u>	<u>521,184</u>
Total	<u>401,591</u>	<u>119,593</u>	<u>521,184</u>

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2025**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The charity is dependent on the continuing support of Sandwell MBC and the grants it provides. The going concern basis is therefore dependent on the continuation of that support.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants from the government and other agencies have been included as 'Grants' in furtherance of the charity's objects.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% straight line

Equipment - 3 years straight line

Taxation

The charity is exempt from tax on its charitable activities.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

1. ACCOUNTING POLICIES - continued

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Redundancy and termination payments

Redundancy and termination costs are recognised as an expense in the Statement of Financial Activities and a liability in the Statement of Financial Position immediately at the point the charity is committed to either: terminate the employment of an employee or group of employees before normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

Cash at bank and in hand

Cash at bank and 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. VOLUNTARY INCOME

	2025 £	2024 £
Donations & Legacies	1,450	8,051
Grants	175,406	127,658
	176,856	135,709

Voluntary income in the prior year included £8,041 of unrestricted income and £127,668 of restricted income.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

2. VOLUNTARY INCOME - continued

Grants received, included in the above, are as follows:

	2025 £	2024 £
Local Council Grant Income	120,024	110,395
Other Grant Income	55,382	17,263
	<u>175,406</u>	<u>127,658</u>

Included within Grant Income shown above is funding received from Sandwell MBC. Apart from the annual Employment Allowance credit against Employers National Insurance and support with funding from the 'DWP Access to Work' scheme, the charity has received no other financial assistance from the Government in this financial period.

3. INVESTMENT INCOME

	2025 £	2024 £
Interest received	<u>6,557</u>	<u>1,811</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025 £	2024 £
Charitable activity income	General	<u>677,288</u>	<u>548,009</u>

Income from Charitable Activities in the prior year included £547,875 of unrestricted income and £134 restricted income.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General	<u>746,092</u>	<u>2,422</u>	<u>748,514</u>

Charitable activities costs in the prior year were £677,648, made up of £582,667 of unrestricted costs and £94,981 of restricted costs.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

6. SUPPORT COSTS

	Finance
	£
General	2,422
	<u> </u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2025 nor for the year ended 31 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2025 nor for the year ended 31 March 2024.

8. STAFF COSTS

	2025	2024
	£	£
Wages and salaries	583,805	513,626
Social security costs	45,982	37,993
Other pension costs	11,055	11,961
	<u>640,842</u>	<u>563,580</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Engaged on charitable activities	<u>27</u>	<u>28</u>

The average number of full time equivalent employees during the year was 21. (2024: 18).

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£60,001 - £70,000	<u>1</u>	<u>1</u>

During the year, the key management personnel as listed on page 1 received total benefits (including employers pension contributions) of £164,095 (2024: £175,588).

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	8,041	127,668	135,709
Charitable activities			
General	547,875	134	548,009
Investment income	1,811	-	1,811
Other income	1,140	-	1,140
Total	<u>558,867</u>	<u>127,802</u>	<u>686,669</u>
EXPENDITURE ON			
Charitable activities			
General	<u>582,667</u>	<u>94,981</u>	<u>677,648</u>
NET INCOME/(EXPENDITURE)	(23,800)	32,821	9,021
RECONCILIATION OF FUNDS			
Total funds brought forward	364,214	14,578	378,792
TOTAL FUNDS CARRIED FORWARD	<u><u>340,414</u></u>	<u><u>47,399</u></u>	<u><u>387,813</u></u>

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2024 and 31 March 2025	<u>30,346</u>
DEPRECIATION	
At 1 April 2024	29,164
Charge for year	<u>1,182</u>
At 31 March 2025	<u>30,346</u>
NET BOOK VALUE	
At 31 March 2025	<u>-</u>
At 31 March 2024	<u><u>1,182</u></u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade debtors	69,191	50,089
Prepayments and accrued income	1,942	1,418
	<u>71,133</u>	<u>51,507</u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	2,903	5,129
Other creditors	13,070	11,267
Accruals and deferred income	26,388	1,739
Accrued expenses	48,902	48,332
	<u>91,263</u>	<u>66,467</u>

Included within accruals and deferred income is deferred income of £26,388 in respect of funding received during this financial year for support income, courses and examinations to be held during the financial year ended 31 March 2026. This income will be released in full in the financial year ended 31 March 2026.

In the year ended 31 March 2024, accruals and deferred income included deferred income of £1,739 which has been released in full in the year ended 31 March 2025.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS

	At 1.4.24 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	127,414	98,826	(57,374)	168,866
Designated fund - Premises move	25,000	-	20,000	45,000
Designated fund - IT upgrade & replacement	10,000	-	-	10,000
Designated fund - Staffing Reserve	58,000	-	(2,626)	55,374
Designated fund - Development	30,000	-	-	30,000
Designated fund - Planned Deficit	90,000	-	40,000	130,000
	<u>340,414</u>	<u>98,826</u>	<u>-</u>	<u>439,240</u>
Restricted funds				
Deaf Explorer	5,000	-	-	5,000
Knights of Wednesbury	1,226	-	-	1,226
Deafblind Group	3,047	(150)	-	2,897
Deaf 71	2,539	(1,614)	-	925
Telford Citizens Advice Bureaux	1,450	-	-	1,450
Hard of Hearing	66	35	-	101
Deaf Alertor	19,907	-	-	19,907
Stay & Play	876	-	-	876
Better Mental Health	9,629	(3,758)	-	5,871
The Grimmitt Trust	871	(85)	-	786
COVID Support	2,788	(457)	-	2,331
Eveson Trust	-	17,000	-	17,000
Heart of England - Inclusive Community Fund	-	444	-	444
Turner Trust	-	3,000	-	3,000
	<u>47,399</u>	<u>14,415</u>	<u>-</u>	<u>61,814</u>
TOTAL FUNDS	<u>387,813</u>	<u>113,241</u>	<u>-</u>	<u>501,054</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	686,309	(587,483)	98,826
Restricted funds			
Advocacy	24,250	(24,250)	-
Deafblind Group	-	(150)	(150)
Preventative Grant	41,556	(41,556)	-
Deaf 71	-	(1,614)	(1,614)
Infrastructure Grant	24,250	(24,250)	-
Hard of Hearing	40	(5)	35
Better Mental Health	29,968	(33,726)	(3,758)
The Grimmitt Trust	-	(85)	(85)
COVID Support	-	(457)	(457)
Black Country ICB Small Grants	375	(375)	-
Eveson Trust	17,000	-	17,000
Heart of England - Inclusive Community Fund	35,007	(34,563)	444
Turner Trust	3,000	-	3,000
	175,446	(161,031)	14,415
TOTAL FUNDS	861,755	(748,514)	113,241

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	149,214	(23,800)	2,000	127,414
Designated fund - Premises move	15,000	-	10,000	25,000
Designated fund - IT upgrade & replacement	10,000	-	-	10,000
Designated fund - Staffing Reserve	60,000	-	(2,000)	58,000
Designated fund - Development	20,000	-	10,000	30,000
Designated fund - Planned Deficit	110,000	-	(20,000)	90,000
	<u>364,214</u>	<u>(23,800)</u>	<u>-</u>	<u>340,414</u>
Restricted funds				
Deaf Explorer	5,000	-	-	5,000
Knights of Wednesbury	1,766	(540)	-	1,226
Deafblind Group	3,047	-	-	3,047
Deaf 71	3,315	(776)	-	2,539
Telford Citizens Advice Bureaux	1,450	-	-	1,450
Hard of Hearing	-	66	-	66
Deaf Alertor	-	19,907	-	19,907
Stay & Play	-	876	-	876
Better Mental Health	-	9,629	-	9,629
The Grimmitt Trust	-	871	-	871
COVID Support	-	2,788	-	2,788
	<u>14,578</u>	<u>32,821</u>	<u>-</u>	<u>47,399</u>
TOTAL FUNDS	<u>378,792</u>	<u>9,021</u>	<u>-</u>	<u>387,813</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	558,867	(582,667)	(23,800)
Restricted funds			
Advocacy	24,250	(24,250)	-
Knights of Wednesbury	-	(540)	(540)
Preventative Grant	41,576	(41,576)	-
Deaf 71	10	(786)	(776)
Infrastructure Grant	24,250	(24,250)	-
Hard of Hearing	134	(68)	66
Deaf Alertor	19,907	-	19,907
SCVO - Digital	650	(650)	-
Kings Coronation	500	(500)	-
Stay & Play	2,048	(1,172)	876
Better Mental Health	9,989	(360)	9,629
Better Mental Health Forum	500	(500)	-
The Grimmitt Trust	1,200	(329)	871
COVID Support	2,788	-	2,788
	127,802	(94,981)	32,821
TOTAL FUNDS	686,669	(677,648)	9,021

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.25 £
Unrestricted funds				
General fund	149,214	75,026	(55,374)	168,866
Designated fund - Premises move	15,000	-	30,000	45,000
Designated fund - IT upgrade & replacement	10,000	-	-	10,000
Designated fund - Staffing Reserve	60,000	-	(4,626)	55,374
Designated fund - Development	20,000	-	10,000	30,000
Designated fund - Planned Deficit	110,000	-	20,000	130,000
	<u>364,214</u>	<u>75,026</u>	-	<u>439,240</u>
Restricted funds				
Deaf Explorer	5,000	-	-	5,000
Knights of Wednesbury	1,766	(540)	-	1,226
Deafblind Group	3,047	(150)	-	2,897
Deaf 71	3,315	(2,390)	-	925
Telford Citizens Advice Bureaux	1,450	-	-	1,450
Hard of Hearing	-	101	-	101
Deaf Alertor	-	19,907	-	19,907
Stay & Play	-	876	-	876
Better Mental Health	-	5,871	-	5,871
The Grimmitt Trust	-	786	-	786
COVID Support	-	2,331	-	2,331
Eveson Trust	-	17,000	-	17,000
Heart of England - Inclusive Community Fund	-	444	-	444
Turner Trust	-	3,000	-	3,000
	<u>14,578</u>	<u>47,236</u>	-	<u>61,814</u>
TOTAL FUNDS	<u>378,792</u>	<u>122,262</u>	-	<u>501,054</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,245,176	(1,170,150)	75,026
Restricted funds			
Advocacy	48,500	(48,500)	-
Knights of Wednesbury	-	(540)	(540)
Deafblind Group	-	(150)	(150)
Preventative Grant	83,132	(83,132)	-
Deaf 71	10	(2,400)	(2,390)
Infrastructure Grant	48,500	(48,500)	-
Hard of Hearing	174	(73)	101
Deaf Alertor	19,907	-	19,907
SCVO - Digital	650	(650)	-
Kings Coronation	500	(500)	-
Stay & Play	2,048	(1,172)	876
Better Mental Health	39,957	(34,086)	5,871
Better Mental Health Forum	500	(500)	-
The Grimmitt Trust	1,200	(414)	786
COVID Support	2,788	(457)	2,331
Black Country ICB Small Grants	375	(375)	-
Eveson Trust	17,000	-	17,000
Heart of England - Inclusive Community Fund	35,007	(34,563)	444
Turner Trust	3,000	-	3,000
	<u>303,248</u>	<u>(256,012)</u>	<u>47,236</u>
TOTAL FUNDS	<u>1,548,424</u>	<u>(1,426,162)</u>	<u>122,262</u>

Designated funds

Office Relocation - Costs associated with forced relocation of premises.

IT Replacement - This is planned essential expenditure needed to maintain the operating capacity, to spend on our IT infrastructure to ensure it is fit for purpose with up-to-date equipment.

Staffing Reserves - This is the cost of redundancy payments in case of full or partial income loss, the value is the total cost of the redundancy liability re-calculated annually as at 31st March.

Development - Costs incurred through the process of developing and improving our service to meet the clients' needs. Included is the cost of a new CRM for improved data management.

Planned Deficit - Based budget plan with expected managed deficit in 2025-26 to help the organisation reach a balanced budget for 2026-27 onwards.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

13. MOVEMENT IN FUNDS - continued

Restricted funds

Deaf explorer fund - for dance and performing arts programme for deaf young people

Deaf 71 - to support young Deaf adults with additional disabilities and learning needs to engage in social activities to gain a wider peer support network and other activities to support their learning and independent living skills.

Knights of Wednesbury - to support local people and service providers in the Wednesbury area to learn British Sign Language so Wednesbury is a more accessible town to Deaf residents and visitors.

Telford CAB - to support CAB Telford is accessible to the Deaf community.

Hard of Hearing - Donations from group members for refreshments and outings.

Deaf Alertor - this is SMBC one off payment for visual fire alarm and doorbell for deaf staff and service users.

Stay & Play - purchase toys and educational equipment to assist in delivering a free deaf parent/baby group.

Better Mental Health - to support the deaf community to access preventative mental health support.

The Grimmitt Trust - funding room hire costs for deaf community groups to reduce isolation.

COVID Support - to re-establish community groups that supported the deaf before COVID-19 and lockdown.

Black Country ICB Small Grants - To host community consultations and capture the views of seldom asked people about their experiences of primary care and GP services in the Black Country. The insights will be used to inform and shape the further of Primary Care.

Eveson Trust - grant towards a second advocate position to support Deaf people.

Heart of England - Inclusive Community Fund - To develop our services further whilst coordinating our current provision of Community Support Groups, Advocacy Services and Support Service to ensure we continue to provide the efficient, timely and often bespoke services that we are well known for.

Turner Trust - support towards the costs of the Wellbeing Coach position.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2025

14. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,055 (2024: £11,961). Contributions totalling £2,486 (2024: £1,963) were payable to the fund at the balance sheet date and are included in creditors.

15. RELATED PARTY DISCLOSURES

During the year there were no related party transactions. (2024: none)

Accounts

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2024

SANDWELL DEAF COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2024

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SANDWELL DEAF COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2024

TRUSTEES	H Cooper D Nutt G Rose (resigned 18.9.23) E Straw (appointed 13.4.23) J Virgilio
KEY MANAGEMENT PERSONNEL	L Hickenbottom-Marriot A Richards J Lowe J Potheary
PRINCIPAL ADDRESS	The New Deaf Centre Summer Street West Bromwich B71 4JA
REGISTERED CHARITY NUMBER	1124084
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED
SOLICITORS	Anthony Collins 134 Edmund Street, Birmingham B3 2ES
BANKERS	HSBC 328 High Street West Bromwich B70 8DJ United Trust Bank Limited One Ropemaker Street London EC2Y 9AW Redwood Bank The Nexus Building Broadway Letchworth Garden City Hertfordshire SG6 3TA

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2024. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sandwell Deaf Community Association (SDCA) is a charity that is led by Deaf people. SDCA delivers specialist services for Deaf People with additional and complex needs across Sandwell and the Black Country and also works in partnership with Sandwell Metropolitan Borough Council (SMBC) as a specialist service provider, delivering services to deaf, deafened, hard of hearing people and people with a dual sensory loss with additional and complex needs on behalf of SMBC.

SDCA emerged in 2003, following the initiative of a group of deaf people who approached the council about improving services for deaf people living in Sandwell. SDCA has continued to grow and develop from small beginnings, and we aim to actively encourage, empower and enrich the lives of deaf and hard of hearing people. As a user led organisation, SDCA prioritises the needs and contribution of the community we serve. We actively seek to employ deaf people and encourage and welcome representation across all areas of our organisation. Consultation and a needs- led approach with our community remains consistent in informing the strategic and operational decision making within our organisation.

Our Mission Statement

We aim to support, encourage and enrich the lives and aspirations of deaf people in Sandwell through the re-development of the Deaf Resource centre and the Deaf community.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

Our activities are as follows:

The provision or assistance in the provision of opportunities for education, recreation, and other leisure time facilities to such persons in the interest of social welfare; and

Establishing a community provision for such persons to promote social, welfare, social care, community and educational activity.

The relief of deaf and hearing-impaired persons in Sandwell, West Midlands and the surrounding area in particular but not exclusively by:

- The education and raising awareness and understanding of the public with regards to the needs of such persons;
- The provision of services to help deaf and hearing persons.

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Summary of main activities of the charity in relation to its objects

Sandwell Deaf Community Association provides accessible community services for Deaf and hard of hearing people.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Community Support Services:

Our Support workers provide a specialist supported living service to deaf people with additional and complex needs, in their everyday life, to maximise, maintain or develop their independence, access services by removing barriers and to achieve their individual objectives. A wide range of community support is offered across community, medical and home settings. We have a significant role in safeguarding and providing support to people in crisis.

Training service:

We provide training to a wide variety of organisations, schools and individuals. Examples of our training programs include Deaf Awareness, Equality of Access, Textphone and accessible service training, British Sign Language courses, level one to six, taster Sign Language courses, business vocabulary training and bespoke training.

Advocacy service:

SDCA provides a quality, confidential, independent advocacy service to support people to express themselves and achieve access to their rights in all areas of life. The SDCA Advocacy vision is of a Deaf community that faces no barriers in society and that statutory, public, private and voluntary services providers make a positive difference for Deaf people.

Volunteer Service:

The volunteer service provides support to deaf people with additional needs in their everyday life to maximise their independence, access services by removing communication barriers and to achieve their individual objectives. A wide range of support is offered from assistance with shopping, to accessing courses, development opportunities and befriending etc.

Community Support:

SDCA offers a number of community support groups. These groups provide access to information and support which is accessible. They create opportunities for shared experience, understanding and recreation. These services offer opportunities for wellbeing development and positive mental health.

Information Service:

This service works very closely with the Community Support groups and wider Deaf community, underpinning SDCA services by ensuring information in the public domain is accessible.

Communication Service:

We provide Sign Language Interpreters and other communication professionals across a variety of community settings and domains. In addition, the service offers a drop in service facilitating letter translation/ phone calls and other BSL support services.

Welfare rights service:

Providing Deaf people access and support to revenue benefit services in their first language.

Consultation:

SDCA provides a consultation role between the Deaf Community and a variety of stake holders including Sandwell Metropolitan Borough council and the NHS.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

Achievements during the year

There is continued demand and growth of SDCA services with very positive feedback from Service users, families, NHS, local authority, local councilors and other statutory providers in relation to Multidisciplinary working and the impact that SDCA services have on the lives of Deaf people with additional and complex needs.

SDCA continues to deliver as an exemplar in Safeguarding Deaf people with additional and complex needs. This is a complex and challenging area of work where we put individuals first demonstrating the values that remain at the heart of our organisation, always doing what is morally and ethically right above perceived challenges and barriers. Some examples of our work during this reporting period across themes such as Housing, Death and Dying, Communication, Deaf awareness, Advocacy, Legal, include work such as;

- Breaking the language barriers within families by the use of technology via funding for technology/wifi access and education to use.
- Using technology to improve outcomes and independence
- Supporting service users who are survivors of Domestic violence
- Supporting people to move from family homes or supported living into independent living
- Identifying appropriate properties for those with dual sensory loss and support to bid and secure.
- Supporting people in emergency accommodation into permanent accommodation
- Bereavement Support - Supporting service users dealing with loss and grief
- Support with end-of-life planning and preparation
- Delivery of seamless Communication services (BSL) between internal services and multi-disciplinary working with external services.
- 100% pass rate across several of our sign language courses
- Hosting weeklong Deaf awareness events
- Supporting families to develop knowledge and understanding of Deaf identity and BSL skills to improve relationships and communication within families
- Presentations and partnership work with NHS
- Support of deaf people in employment and their employers
- Securing five figure amounts of backpay from DWP for several service users
- Securing Lasting Power of Attorney where required
- Work with Deaf refugees to secure safe housing and biometric residency
- Implemented a change with the Home Office for them to accept British Sign Language interpreters

There are challenges left over from 2022 in relation to pressures on our usage of our current building which has placed increased demands upon new ways of working that require increased creativity, flexible working and delivery. This continues to be a strength and linchpin of our organisation and we continue to deliver essential services to Deaf people with additional and complex needs in an ever changing landscape.

This has been an intense, challenging, yet fulfilling year for SDCA. We have continued to grow and move forward with our strategic plan and growth targets, building on the past 21 years of service and reputation.

There remains a significant impact from the early stage of the pandemic, with the local authority placing significant restrictions on service users accessing our building. We have therefore delivered our services from across several sites, this has created the need for additional staff and resources. We have successfully met the demand due to the strength of the position moving into the pandemic, however this necessitates the need for consistent and in-depth review of delivery and priorities. SDCA has a commitment to innovation and creativity, it is at the heart of our services and remains the linchpin of our organisation. We work creatively to meet the needs of the most vulnerable people in society, creating services and support around the individual. Despite the climate and changing landscape of the voluntary sector, it has always been our strength to face adversity with positivity and determination, using innovation to deliver quality services.

Our services have achieved excellent outcomes over the past year, strengthening engagement and mechanisms of our support. The use of technology and remote working has enabled us to extend the reach of services and we continue to re-evaluate our priorities based on consultation and feedback from the Deaf community and stakeholders. We have a proven record of responding efficiently and effectively.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

ACHIEVEMENT AND PERFORMANCE

We completed the third stage in our three-year plan to re-structure our teams, increasing the growth of leadership tiers and creating further opportunities for staff support, training and professional advancement within the organisation.

Our Training service which was the most impacted at during the pandemic is beginning to move forward again with diversity of delivery and creativity, however there remains a continued impact from the cost of living crisis.

The Support Service continues to evolve with commissioned and grant funded streams of income carrying out very complex and in-depth support to vulnerable adults with additional and complex needs. The service has a significant role in safeguarding and providing support to people in crisis. The demand for specialist Advocacy provision has always been significant but there is unwavering uptake with increased complexity of the cases and support required to individuals.

SDCA continues to translate health information into BSL and continues partnership work with Public Health in our capacity as a community ambassador, creating links and pathways to health information and public health services, including BSL accessible vaccinations.

We continue to navigate new territory and respond to changing demands and priorities, despite the complex delivery environment. It is due to the commitment, passion, dedication, skills and resilience of our staff and volunteers that SDCA continues to meet the demands for our services and increase capacity. SDCA continues to demonstrate our strengths as a creative thinking, flexible organisation that overcomes barriers for our community.

Commentary from the Board

As a board we are extremely grateful to be part of an organisation that instinctively places deaf people at the heart of all decision making and service delivery. Despite increased challenges, in particular with our building and the associated financial pressures, as ever our staff have gone above and beyond in delivering essential and life preserving services to our service users. We have worked creatively and responsively and have achieved things in our plan that we committed to at the beginning of the year. The aftermath of the pandemic has created many challenges and barriers for our community that necessitated the dedication of unplanned resources and expenditure but has created opportunities for us in exploring new methods of working and style of delivery that we would not have previously considered viable. SDCA continues to demonstrate our strengths as a creative thinking, flexible organisation that overcomes barriers for our community. Our focus remains on the priority of delivering our essential and specialist services.

FINANCIAL REVIEW

Financial position

Demand for our services are increasing but the static or reducing rates from Local Authority coupled with increased staffing costs are proving a challenge, as Local Authority contracts form the bulk of income.

Reserves have been used to restructure the Senior leadership team who will streamline services for efficiencies and improved delivery and bring in funding for areas of delivery that the trustees felt were a large part of our objects therefore would continue to fund for the benefit of our service users from reserves in the interim.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

FINANCIAL REVIEW

Reserves policy

The trustees believe that the charity should hold financial reserves in order to ensure that it can continue to operate and meet the needs of service users in the event of unforeseen circumstances arising. This policy is monitored quarterly and reviewed annually. This policy was implemented in July 2023.

The trustees have in addition decided to designate the following funds:

- Staffing Reserves
- IT Replacement
- Development
- Planned Deficits
- Office Relocation

The trustees believe four months' budgeted operating costs of free reserves which at year-end totalled £232,000 based on 2023-24 budgeted operating costs. Free reserves are at year end below this level at £126,232 (2023: £145,347). Part of the new 3 Year strategy will address this.

As and when such costs are incurred, they will be charged against the fund. In this way the charity will be able to meet any foreseeable costs for which the reserve policy has been formulated.

See Note 13 on pages 19 - 24 for further information and a breakdown of unrestricted fund values.

Restricted and unrestricted funds are reviewed twice per annum by the board of Trustees and a reserve amount to cover 9 months of staffing costs has been implemented.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

FUTURE PLANS

We are actively seeking a new building which can meet the needs of the community we serve, ensuring continued opportunities for development and growth.

- The development of a new 3- 5-year strategic plan which will focus on making the greatest impact to the changing and evolving Deaf community which is being shaped by developments within technology and reform of education provision.
- Expand Support services further across the Black country to meet the demand for quality support services developing, maximising and maintaining independence of Deaf people with additional and complex needs.
- Expansion of our work in the field of mental health and wellbeing over the coming year and hope to secure additional funding to maximise the impact of this service.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Sandwell Deaf Community Association (SDCA) was set up on 3rd February 2003 and became registered as a charity with the Charity Commission on 15 May 2008. It is governed by a Constitution adopted on 14 April 2008.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2024**

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The Board of Trustees actively seeks to recruit from within the local Deaf community and people who have personal or close experience of the impact of deafness. The Board values a variety of language, life experience, skills, employment backgrounds, age, gender, sexuality and cultural mix amongst its members. Recruitment opportunities are advertised within the voluntary sector, Deaf community specialist Deaf recruitment Job resources, as well as 'sign of hand.' Interested parties are encouraged to complete a written or signed application which is reviewed and considered by the board as a whole along with Senior SDCA staff. Potential candidates are invited to meet staff, users and volunteers of our organisation and attend a formal interview.

Organisational structure

The charity is managed by a Board of Trustees. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

The charity Trustees sit as a Board on a quarterly basis as a minimum but usually convene on a bi monthly basis.

Induction and training of new trustees

The Board seeks to use the knowledge and skills of those involved in the local area as well as specialists in the field of learning and advice. On their appointment each trustee will undergo induction and initial training on SDCA's work, policies and procedures as well as trustee's rights and responsibilities.

Further training and mentoring is undertaken by trustees on a needs basis.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

Approved by order of the board of trustees on 12 November 2024 and signed on its behalf by:

H Cooper
H Cooper - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SANDWELL DEAF COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Sandwell Deaf Community Association

I report to the charity trustees on my examination of the accounts of Sandwell Deaf Community Association (the Trust) for the year ended 31 March 2024.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *3rd December 2024*

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	2	8,041	127,668	135,709	105,312
Charitable activities	4				
General		547,875	134	548,009	556,585
Investment income	3	1,811	-	1,811	-
Other income		<u>1,140</u>	<u>-</u>	<u>1,140</u>	<u>-</u>
Total		<u>558,867</u>	<u>127,802</u>	<u>686,669</u>	<u>661,897</u>
 EXPENDITURE ON					
Charitable activities	5				
General		<u>582,667</u>	<u>94,981</u>	<u>677,648</u>	<u>741,488</u>
 NET INCOME/(EXPENDITURE)		(23,800)	32,821	9,021	(79,591)
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>364,214</u>	<u>14,578</u>	<u>378,792</u>	<u>458,383</u>
 TOTAL FUNDS CARRIED FORWARD		<u><u>340,414</u></u>	<u><u>47,399</u></u>	<u><u>387,813</u></u>	<u><u>378,792</u></u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION**STATEMENT OF FINANCIAL POSITION**
31 MARCH 2024

	Notes	Unrestricted funds £	Restricted funds £	2024 Total funds £	2023 Total funds £
FIXED ASSETS					
Tangible assets	10	1,182	-	1,182	3,867
CURRENT ASSETS					
Debtors	11	51,507	-	51,507	113,383
Cash at bank and in hand		<u>354,192</u>	<u>47,399</u>	<u>401,591</u>	<u>312,795</u>
		405,699	47,399	453,098	426,178
CREDITORS					
Amounts falling due within one year	12	(66,467)	-	(66,467)	(51,253)
NET CURRENT ASSETS		<u>339,232</u>	<u>47,399</u>	<u>386,631</u>	<u>374,925</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>340,414</u>	<u>47,399</u>	<u>387,813</u>	<u>378,792</u>
NET ASSETS		<u>340,414</u>	<u>47,399</u>	<u>387,813</u>	<u>378,792</u>
FUNDS	13				
Unrestricted funds				340,414	364,214
Restricted funds				<u>47,399</u>	<u>14,578</u>
TOTAL FUNDS				<u>387,813</u>	<u>378,792</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 12 November 2024 and were signed on its behalf by:


H Cooper - Trustee

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	Notes	2024 £	2023 £
Cash flows from operating activities			
Cash generated from operations	1	<u>88,796</u>	<u>(67,637)</u>
Net cash provided by/(used in) operating activities		<u>88,796</u>	<u>(67,637)</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>-</u>	<u>(3,544)</u>
Net cash provided by/(used in) investing activities		<u>-</u>	<u>(3,544)</u>
		<u> </u>	<u> </u>
Change in cash and cash equivalents in the reporting period		88,796	(71,181)
Cash and cash equivalents at the beginning of the reporting period		<u>312,795</u>	<u>383,976</u>
Cash and cash equivalents at the end of the reporting period		<u>401,591</u>	<u>312,795</u>

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2024 £	2023 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	9,021	(79,591)
Adjustments for:		
Depreciation charges	2,685	9,297
Decrease/(increase) in debtors	61,876	(36,529)
Increase in creditors	<u>15,214</u>	<u>39,186</u>
Net cash provided by/(used in) operations	<u><u>88,796</u></u>	<u><u>(67,637)</u></u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.23 £	Cash flow £	At 31.3.24 £
Net cash			
Cash at bank and in hand	<u>312,795</u>	<u>88,796</u>	<u>401,591</u>
	<u>312,795</u>	<u>88,796</u>	<u>401,591</u>
Total	<u><u>312,795</u></u>	<u><u>88,796</u></u>	<u><u>401,591</u></u>

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2024**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The charity is dependent on the continuing support of Sandwell MBC and the grants it provides. The going concern basis is therefore dependent on the continuation of that support.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Grants from the government and other agencies have been included as 'Grants' in furtherance of the charity's objects.

Investment income is recognised on a receivable basis.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Fixtures and fittings - 25% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

1. ACCOUNTING POLICIES - continued

Fund accounting

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. VOLUNTARY INCOME

	2024 £	2023 £
Donations & Legacies	8,051	1,060
Grants	<u>127,658</u>	<u>104,252</u>
	<u>135,709</u>	<u>105,312</u>

Voluntary income in the prior year included £1,360 of unrestricted income and £103,952 of restricted income.

Grants received, included in the above, are as follows:

	2024 £	2023 £
Local Council Grant Income	110,395	83,562
Other Grant Income	<u>17,263</u>	<u>20,690</u>
	<u>127,658</u>	<u>104,252</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

3. INVESTMENT INCOME

	2024	2023
	£	£
Interest received	<u>1,811</u>	<u>-</u>

4. INCOME FROM CHARITABLE ACTIVITIES

	2024	2023
	£	£
Charitable activity income Activity General	<u>548,009</u>	<u>556,585</u>

Income from Charitable Activities in the prior year included £556,585 of unrestricted income and no restricted income.

5. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 6) £	Totals £
General	<u>675,367</u>	<u>2,281</u>	<u>677,648</u>

Charitable activities costs in the prior year were £741,488, made up of £614,130 of unrestricted costs and £127,538 of restricted costs.

6. SUPPORT COSTS

	Finance £
General	<u>2,281</u>

7. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2024 nor for the year ended 31 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2024 nor for the year ended 31 March 2023.

8. STAFF COSTS

	2024	2023
	£	£
Wages and salaries	513,626	530,540
Social security costs	37,993	52,196
Other pension costs	<u>11,961</u>	<u>13,119</u>
	<u>563,580</u>	<u>595,855</u>

The average monthly number of employees during the year was as follows:

	2024	2023
	<u>28</u>	<u>33</u>
Engaged on charitable activities		

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

8. STAFF COSTS - continued

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023
£60,001 - £70,000	<u>1</u>	<u>-</u>

During the year, the key management personnel as listed on page 1 received total benefits (including employers pension contributions) of £175,588 (2023: £110,265). The prior year balance includes only one month of the Finance Manager and does not include the Head of Community Services, who was appointed in May 2023.

9. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	1,360	103,952	105,312
Charitable activities			
General	<u>556,585</u>	<u>-</u>	<u>556,585</u>
Total	<u>557,945</u>	<u>103,952</u>	<u>661,897</u>
EXPENDITURE ON			
Charitable activities			
General	<u>614,130</u>	<u>127,358</u>	<u>741,488</u>
NET INCOME/(EXPENDITURE)	(56,185)	(23,406)	(79,591)
Transfers between funds	<u>(8,248)</u>	<u>8,248</u>	<u>-</u>
Net movement in funds	(64,433)	(15,158)	(79,591)
RECONCILIATION OF FUNDS			
Total funds brought forward	<u>428,647</u>	<u>29,736</u>	<u>458,383</u>
TOTAL FUNDS CARRIED FORWARD	<u>364,214</u>	<u>14,578</u>	<u>378,792</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

10. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2023 and 31 March 2024	<u>30,346</u>
DEPRECIATION	
At 1 April 2023	26,479
Charge for year	<u>2,685</u>
At 31 March 2024	<u>29,164</u>
NET BOOK VALUE	
At 31 March 2024	<u><u>1,182</u></u>
At 31 March 2023	<u><u>3,867</u></u>

11. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade debtors	50,089	111,017
Prepayments and accrued income	<u>1,418</u>	<u>2,366</u>
	<u><u>51,507</u></u>	<u><u>113,383</u></u>

12. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024 £	2023 £
Trade creditors	5,129	12,051
Other creditors	11,267	12,019
Accruals and deferred income	1,739	4,232
Accrued expenses	<u>48,332</u>	<u>22,951</u>
	<u><u>66,467</u></u>	<u><u>51,253</u></u>

Included within accruals and deferred income is deferred income of £1,739 in respect of funding received during this financial year for courses and examinations to be held during the financial year ended 31 March 2025. This income will be released in full in the financial year ended 31 March 2025.

In the year ended 31 March 2023, accruals and deferred income included deferred income of £4,232, which has been released in full in the year ended 31 March 2024.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS

	At 1.4.23 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	149,214	(23,800)	2,000	127,414
Designated fund - Premises move	15,000	-	10,000	25,000
Designated fund - IT upgrade & replacement	10,000	-	-	10,000
Designated fund - Staffing Reserve	60,000	-	(2,000)	58,000
Designated fund - Development	20,000	-	10,000	30,000
Designated fund - Planned Deficit	<u>110,000</u>	<u>-</u>	<u>(20,000)</u>	<u>90,000</u>
	364,214	(23,800)	-	340,414
Restricted funds				
Deaf Explorer	5,000	-	-	5,000
Knights of Wednesbury	1,766	(540)	-	1,226
Deafblind Group	3,047	-	-	3,047
Deaf 71	3,315	(776)	-	2,539
Telford Citizens Advice Bureaux	1,450	-	-	1,450
Hard of Hearing	-	66	-	66
Deaf Alertor	-	19,907	-	19,907
Stay & Play	-	876	-	876
Better Mental Health	-	9,629	-	9,629
The Grimmitt Trust	-	871	-	871
COVID Support	<u>-</u>	<u>2,788</u>	<u>-</u>	<u>2,788</u>
	<u>14,578</u>	<u>32,821</u>	<u>-</u>	<u>47,399</u>
TOTAL FUNDS	<u><u>378,792</u></u>	<u><u>9,021</u></u>	<u><u>-</u></u>	<u><u>387,813</u></u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	558,867	(582,667)	(23,800)
Restricted funds			
Advocacy	24,250	(24,250)	-
Knights of Wednesbury	-	(540)	(540)
Preventative Grant	41,576	(41,576)	-
Deaf 71	10	(786)	(776)
Infrastructure Grant	24,250	(24,250)	-
Hard of Hearing	134	(68)	66
Deaf Alertor	19,907	-	19,907
SCVO - Digital	650	(650)	-
Kings Coronation	500	(500)	-
Stay & Play	2,048	(1,172)	876
Better Mental Health	9,989	(360)	9,629
Better Mental Health Forum	500	(500)	-
The Grimmitt Trust	1,200	(329)	871
COVID Support	2,788	-	2,788
	<u>127,802</u>	<u>(94,981)</u>	<u>32,821</u>
TOTAL FUNDS	<u>686,669</u>	<u>(677,648)</u>	<u>9,021</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	398,647	(56,185)	(193,248)	149,214
Designated fund - Premises move	30,000	-	(15,000)	15,000
Designated fund - IT upgrade & replacement	-	-	10,000	10,000
Designated fund - Staffing Reserve	-	-	60,000	60,000
Designated fund - Development	-	-	20,000	20,000
Designated fund - Planned Deficit	-	-	110,000	110,000
	428,647	(56,185)	(8,248)	364,214
Restricted funds				
Advocacy	8,709	-	(8,709)	-
Playscheme	5,333	(11,517)	6,184	-
Young People's Services	4,296	(15,005)	10,709	-
British Sign Language Chat	2,790	-	(2,790)	-
Deaf Explorer	5,000	-	-	5,000
Census 2021	3,608	-	(3,608)	-
Open Up Room Hire	-	(6,462)	6,462	-
Knights of Wednesbury	-	1,766	-	1,766
Deafblind Group	-	3,047	-	3,047
Deaf 71	-	3,315	-	3,315
Telford Citizens Advice Bureaux	-	1,450	-	1,450
	29,736	(23,406)	8,248	14,578
TOTAL FUNDS	<u>458,383</u>	<u>(79,591)</u>	<u>-</u>	<u>378,792</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	557,945	(614,130)	(56,185)
Restricted funds			
Advocacy	24,250	(24,250)	-
Playscheme	1,800	(13,317)	(11,517)
Young People's Services	-	(15,005)	(15,005)
Open Up Room Hire	-	(6,462)	(6,462)
Knights of Wednesbury	1,766	-	1,766
Deafblind Group	3,047	-	3,047
UK Deaf Sport	2,498	(2,498)	-
Preventative Grant	41,576	(41,576)	-
Deaf 71	3,315	-	3,315
Telford Citizens Advice Bureaux	1,450	-	1,450
Infrastructure Grant	24,250	(24,250)	-
	<u>103,952</u>	<u>(127,358)</u>	<u>(23,406)</u>
TOTAL FUNDS	<u>661,897</u>	<u>(741,488)</u>	<u>(79,591)</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.22 £	Net movement in funds £	Transfers between funds £	At 31.3.24 £
Unrestricted funds				
General fund	398,647	(79,985)	(191,248)	127,414
Designated fund - Premises move	30,000	-	(5,000)	25,000
Designated fund - IT upgrade & replacement	-	-	10,000	10,000
Designated fund - Staffing Reserve	-	-	58,000	58,000
Designated fund - Development	-	-	30,000	30,000
Designated fund - Planned Deficit	-	-	90,000	90,000
	<u>428,647</u>	<u>(79,985)</u>	<u>(8,248)</u>	<u>340,414</u>
Restricted funds				
Advocacy	8,709	-	(8,709)	-
Playscheme	5,333	(11,517)	6,184	-
Young People's Services	4,296	(15,005)	10,709	-
British Sign Language Chat	2,790	-	(2,790)	-
Deaf Explorer	5,000	-	-	5,000
Census 2021	3,608	-	(3,608)	-
Open Up Room Hire	-	(6,462)	6,462	-
Knights of Wednesbury	-	1,226	-	1,226
Deafblind Group	-	3,047	-	3,047
Deaf 71	-	2,539	-	2,539
Telford Citizens Advice Bureaux	-	1,450	-	1,450
Hard of Hearing	-	66	-	66
Deaf Alertor	-	19,907	-	19,907
Stay & Play	-	876	-	876
Better Mental Health	-	9,629	-	9,629
The Grimmitt Trust	-	871	-	871
COVID Support	-	2,788	-	2,788
	<u>29,736</u>	<u>9,415</u>	<u>8,248</u>	<u>47,399</u>
TOTAL FUNDS	<u>458,383</u>	<u>(70,570)</u>	<u>-</u>	<u>387,813</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,116,812	(1,196,797)	(79,985)
Restricted funds			
Advocacy	48,500	(48,500)	-
Playscheme	1,800	(13,317)	(11,517)
Young People's Services	-	(15,005)	(15,005)
Open Up Room Hire	-	(6,462)	(6,462)
Knights of Wednesbury	1,766	(540)	1,226
Deafblind Group	3,047	-	3,047
UK Deaf Sport	2,498	(2,498)	-
Preventative Grant	83,152	(83,152)	-
Deaf 71	3,325	(786)	2,539
Telford Citizens Advice Bureaux	1,450	-	1,450
Infrastructure Grant	48,500	(48,500)	-
Hard of Hearing	134	(68)	66
Deaf Alertor	19,907	-	19,907
SCVO - Digital	650	(650)	-
Kings Coronation	500	(500)	-
Stay & Play	2,048	(1,172)	876
Better Mental Health	9,989	(360)	9,629
Better Mental Health Forum	500	(500)	-
The Grimmitt Trust	1,200	(329)	871
COVID Support	2,788	-	2,788
	<u>231,754</u>	<u>(222,339)</u>	<u>9,415</u>
TOTAL FUNDS	<u>1,348,566</u>	<u>(1,419,136)</u>	<u>(70,570)</u>

Designated funds

Office Relocation - Costs associated with forced relocation of premises.

IT Replacement - This is planned essential expenditure needed to maintain the operating capacity, to spend on our IT infrastructure to ensure it is fit for purpose with up-to-date equipment. During this financial year, this has partially been released back into unrestricted funds following the investment in IT over the last two years.

Staffing Reserves - This is the cost of redundancy payments in case of full or partial income loss, the value is the total cost of the redundancy liability re-calculated annually as at 31st March.

Development - Costs incurred through the process of developing and improving our service to meet the clients' needs.

Planned Deficit - Based on a 2 Year budget plan with expected managed deficits to help the organisation reach a balanced budget by 2025-26 onwards.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

13. MOVEMENT IN FUNDS - continued

Restricted funds

Advocacy fund - providing a free and confidential advocacy service available to all deaf people who live in Sandwell.

Playscheme fund - to deliver a specific scheme for deaf children with additional needs.

Young People's services fund - to employ a specialist youth worker of Deaf young people to develop new services to meet the needs of the young people 8-25yrs.

BSL chat fund - to deliver a chat sessions and support group for Deaf Sign language users isolated by the pandemic.

Deaf explorer fund - for dance and performing arts programme for deaf young people

Census 2021 fund - working across the UK, supporting deaf people to complete their census via a Deaf Aware and BSL accessible service.

Community support for floating support fund - a preventative service for deaf people who needed short term intervention to manage their independence.

Communication services fund - for the interpreting service to translate letters, assist with bookings etc

Outreach programme fund - to maintain social interaction to enhance the mental health of deaf people.

Deaf 71 - to support young Deaf adults with additional disabilities and learning needs to engage in social activities to gain a wider peer support network and other activities to support their learning and independent living skills.

Knights of Wednesbury - to support local people and service providers in the Wednesbury area to learn British Sign Language so Wednesbury is a more accessible town to Deaf residents and visitors.

Deaf Sport - to purchase sporting equipment to enable clubs to be run to encourage Deaf and Hard of Hearing Young People into activities.

Telford CAB - to support CAB Telford is accessible to the Deaf community.

Hard of Hearing - Donations from group members for refreshments and outings.

Deaf Alertor - this is SMBC one off payment for visual fire alarm and doorbell for deaf staff and service users.

Stay & Play - purchase toys and educational equipment to assist in delivering a free deaf parent/baby group.

Better Mental Health - to support the deaf community to access preventative mental health support.

The Grimmitt Trust - funding room hire costs for deaf community groups to reduce isolation.

COVID Support - to re-establish community groups that supported the deaf before COVID-19 and lockdown.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 31 MARCH 2024

14. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £11,961 (2023: £13,119). Contributions totalling £1,963 (2023: £2,504) were payable to the fund at the balance sheet date and are included in creditors.

15. RELATED PARTY DISCLOSURES

During the year there were no related party transactions. (2023: none)

Accounts

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT AND

UNAUDITED FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2023

SANDWELL DEAF COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2023

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SANDWELL DEAF COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES	A Bissell (resigned 16.6.22) H Cooper (appointed 15.3.23) D Nutt G Rose E Straw (appointed 13.4.23) C Townsend (resigned 15.7.22) J Virgilio (appointed 1.4.22)
PRINCIPAL ADDRESS	The New Deaf Centre Summer Street West Bromwich B71 4JA
REGISTERED CHARITY NUMBER	1124084
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2023**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2023. The trustees have adopted the provisions of Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019).

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sandwell Deaf Community Association (SDCA) is a charity that is led by Deaf people. SDCA delivers specialist services for Deaf People across Sandwell and the Black country and also works in partnership with Sandwell Metropolitan Borough Council (SMBC) as a specialist service provider delivering services to deaf, deafened, hard or hearing and people with a dual sensory loss on behalf of SMBC.

SDCA emerged in 2003, following the initiative of a group of deaf people who approached the council about improving services for deaf people living in Sandwell. SDCA has continued to grow and develop from small beginnings and we aim to actively encourage, empower and enrich the lives of deaf and hard of hearing people. As a user led organisation, SDCA prioritises the needs and contribution of the community we serve. We actively seek to employ deaf people and encourage and welcome representation across all areas of our organisation. Consultation and a needs-led approach with our community remains consistent in informing the strategic and operational decision making within our organisation.

Our Mission Statement

We aim to support, encourage and enrich the lives and aspirations of deaf people in Sandwell through the re-development of the Deaf Resource centre and the Deaf community.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011 and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

Our activities are as follows:

The provision or assistance in the provision of opportunities for education, recreation, and other leisure time facilities to such persons in the interest of social welfare; and

Establishing a community provision for such persons to promote social, welfare, social care, community and educational activity.

The relief of deaf and hearing impaired persons in Sandwell, West Midlands and the surrounding area in particular but not exclusively by:

- The education and raising awareness and understanding of the public with regards to the needs of such persons;
- The provision of services to help deaf and hearing persons.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Summary of main activities of the charity in relation to its objects

Sandwell Deaf Community Association provides accessible community services for Deaf and hard of hearing people.

Community Support Services:

Our Support workers provide a specialist supported living service to deaf people with additional and complex needs, in their everyday life, to maximise, maintain or develop their independence, access services by removing barriers and to achieve their individual objectives. A wide range of community support is offered across community, medical and home settings. We have a significant role in safeguarding and providing support to people in crisis.

Training service:

We provide training to a wide variety of organisations, schools and individuals. Examples of our training programs include Deaf Awareness, Equality of Access, Textphone and accessible service training, British Sign Language courses, level one to six, taster Sign Language courses, business vocabulary training and bespoke training.

Advocacy service:

SDCA provides a quality, confidential, independent advocacy service to support people to express themselves and achieve access to their rights in all areas of life. The SDCA Advocacy vision is of a Deaf community that faces no barriers in society and that statutory, public, private and voluntary services providers make a positive difference for Deaf people.

Volunteer Service:

The volunteer service provides support to deaf people with additional needs in their everyday life to maximise their independence, access services by removing communication barriers and to achieve their individual objectives. A wide range of support is offered from assistance with shopping, to accessing courses, development opportunities and befriending etc.

Young people service:

SDCA deliver well established Schemes during school holidays and events throughout the year for deaf children and young people aged 8 to 16 years old. We also offer mentoring opportunities for young people over the age of 16. SDCA deliver a youth provision for Deaf young people aged from 16 - 24.

Community Support:

SDCA offers a number of community support groups. These groups provide access to information and support which is accessible. They create opportunities for shared experience, understanding and recreation. These services offer opportunities for wellbeing development and positive mental health.

Groups include; Deaf Women's group, Deaf-Blind group, Positive Deaf Health Group, Hard of Hearing Group, Sign Cafe, in addition to several social groups and Deaf Clubs.

Information Service:

This service works very closely with the Community Support groups and wider Deaf community, underpinning SDCA services by ensuring information in the public domain is accessible.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2023**

Communication Service:

We provide Sign Language Interpreters and other communication professionals across a variety of community settings and domains. In addition, the service offers a drop in service facilitating letter translation/phone calls and other BSL support services.

Welfare rights service:

Providing Deaf people access and support to revenue benefit services in their first language.

Consultation:

SDCA provides a consultation role between the Deaf Community and a variety of stake holders including Sandwell Metropolitan Borough council and the NHS.

Achievements during the year

SDCA met the challenges of service delivery in the aftermath of a pandemic head on but there continues to be challenges left over from this period which has placed increased demands upon new ways of working that require increased creativity, flexible working and delivery. This continues to be a strength and linchpin of our organisation and we continue to deliver essential services to Deaf people with additional and complex needs in an ever changing landscape.

This has been an intense, challenging, yet fulfilling year for SDCA. We have continued to grow and move forward with our strategic plan and growth targets, building on the past 20 years of service and reputation. There remains a significant impact from the early stage of the pandemic, with the local authority placing significant restrictions on service users accessing our building. We have therefore delivered our services from across several sites, this has created the need for additional staff and resources. We have successfully met the demand due to the strength of the position moving into the pandemic, however this necessitates the need for consistent and in-depth review of delivery and priorities. SDCA has a commitment to innovation and creativity, it is at the heart of our services and remains the linchpin of our organisation. We work creatively to meet the needs of the most vulnerable people in society, creating services and support around the individual. Despite the climate and changing landscape of the voluntary sector, it has always been our strength to face adversity with positivity and determination, using innovation to deliver quality services.

Our services have achieved excellent outcomes over the past year, strengthening engagement and mechanisms of our support. The use of technology and remote working has enabled us to extend the reach of services and we continue to re-evaluate our priorities based on consultation and feedback from the Deaf community and stakeholders. We have a proven record of responding efficiently and effectively.

We completed the second stage in our three-year plan to re-structure our teams, increasing the growth of leadership tiers and creating further opportunities for staff support, training and professional advancement within the organisation.

Our Training service which was the most impacted at during the pandemic is beginning to move forward again with diversity of delivery and creativity, however there remains a continued impact from the cost of living crisis. The Support Service continues to evolve with commissioned and grant funded streams of income carrying out very complex and in-depth support to vulnerable adults with additional and complex needs. The service has a significant role in safeguarding and providing support to people in crisis. The demand for specialist Advocacy provision has always been significant but there is unwavering uptake with increased complexity of the cases and support required to individuals.

Throughout the pandemic and to current day SDCA continues to translate health information into BSL and continues partnership work with Public Health in our capacity as a community ambassador, creating links and pathways to health information and public health services, including BSL accessible vaccinations.

We continue to navigate new territory and respond to changing demands and priorities, despite the complex delivery environment. It is due to the commitment, passion, dedication, skills and resilience of our staff and volunteers that SDCA continues to meet the demands for our services and increase capacity. SDCA continues to demonstrate our strengths as a creative thinking, flexible organisation that overcomes barriers for our community.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2023**

ACHIEVEMENT AND PERFORMANCE

Commentary from the Board

As a board we are extremely grateful to be part of an organisation that instinctively places deaf people at the heart of all decision making and service delivery. Despite increased challenges, in particular with our building and the associated financial pressures, as ever our staff have gone above and beyond in delivering essential and life preserving services to our service users. We have worked creatively and responsively and have achieved things in our plan that we committed to at the beginning of the year. The aftermath of the pandemic has created many challenges and barriers for our community that necessitated the dedication of unplanned resources and expenditure but has created opportunities for us in exploring new methods of working and style of delivery that we would not have previously considered viable. SDCA continues to demonstrate our strengths as a creative thinking, flexible organisation that overcomes barriers for our community. We have felt and continue to feel the impact of the shadow of the pandemic, however our focus remains on the priority of delivering our essential and specialist services.

FINANCIAL REVIEW

Financial position

Demand for our services are increasing but the static or reducing rates from Local Authority coupled with increased staffing costs are proving a challenge, as Local Authority contracts form the bulk of income.

Reserves have been used to restructure the Senior leadership team who will streamline services for efficiencies and improved delivery and bring in funding for areas of delivery that the trustees felt were a large part of our objects therefore would continue to fund for the benefit of our service users from reserves in the interim.

Reserves policy

The trustees believe that the charity should hold financial reserves in order to ensure that it can continue to operate and meet the needs of service users in the event of unforeseen circumstances arising. This policy is monitored quarterly and reviewed annually. This policy was implemented in July 2023.

The trustees have in addition decided to designate the following funds:

- Staffing Reserves
- IT Replacement
- Development
- Planned Deficits
- Office Relocation

The trustees believe four months' budgeted operating costs of free reserves which at year-end totalled £232,000 based on 2023-24 budgeted operating costs. Free reserves are at year end below this level at £145,347 (2022: £389,027). Part of the new 3 Year strategy will address this.

As and when such costs are incurred, they will be charged against the fund. In this way the charity will be able to meet any foreseeable costs for which the reserve policy as been formulated.

See Note 12 on pages 17 - 21 for further information and a breakdown of unrestricted fund values.

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2023**

FUTURE PLANS

We are actively seeking a new building which can meet the needs of the community we serve, ensuring continued opportunities for development and growth.

- The development of a new 3 year strategic plan which will focus on making the greatest impact to the changing and evolving Deaf community which is being shaped by developments within technology and reform of education provision.
- Expansion of our work in the field of mental health and wellbeing over the coming year and hope to secure additional funding to maximise the impact of this service.
- The development of the Training Service is in the forefront of or expansion with funding required to address the language and wellbeing needs of Deaf children born to hearing parents. There is a significant need for Deaf awareness and communication intervention for children and families that is not automatically provided upon diagnosis.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust and constitutes an unincorporated charity.

Sandwell Deaf Community Association (SDCA) was set up on 3rd February 2003 and became registered as a charity with the Charity Commission on 15 May 2008. It is governed by a Constitution adopted on 14 April 2008.

Recruitment and appointment of new trustees

The Board of Trustees actively seeks to recruit from within the local Deaf community and people who have personal or close experience of the impact of deafness. The Board values a variety of language, life experience, skills, employment backgrounds, age, gender, sexuality and cultural mix amongst its members. Recruitment opportunities are advertised within the voluntary sector, Deaf communities, specialist Deaf recruitment Job resources ,as well as 'sign of hand.' Interested parties are encouraged to complete a written or signed application which is reviewed and considered by the board as a whole along with Senior SDCA staff. Potential candidates are invited to meet staff users and volunteers of our organisation and attend a formal interview.

Organisational structure

The charity is managed by a Board of Trustees. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

The charity Trustees sit as a Board on a quarterly basis as a minimum but usually convene on a bi monthly basis.

Induction and training of new trustees

The Board seeks to use the knowledge and skills of those involved in the local area as well as specialists in the field of learning and advice. On their appointment each trustee will undergo induction and initial training on SDCA's work, policies and procedures as well as trustee's rights and responsibilities.

Further training and mentoring is undertaken by trustees on a needs basis.

Risk management

The Trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

The Trustees actively review the major risks which the charity faces on a regular basis. These risks are recorded on a Risk Register which, combined with risk assessments, enable the charity to effectively manage and mitigate risk.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2023

TRUSTEES' RESPONSIBILITY STATEMENT

The trustees are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) including Financial Reporting Standard 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland".

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 22nd January 2024..... and signed on its behalf by:



.....
G Rose - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SANDWELL DEAF COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Sandwell Deaf Community Association

I report to the charity trustees on my examination of the accounts of Sandwell Deaf Community Association (the Trust) for the year ended 31 March 2023.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

Since your charity's gross income exceeded £250,000 your examiner must be a member of a listed body. I can confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

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

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

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

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *24th January 2024*

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
INCOME AND ENDOWMENTS FROM					
Voluntary income	2	1,360	103,952	105,312	161,563
Charitable activities	3				
General		<u>556,585</u>	<u>-</u>	<u>556,585</u>	<u>489,645</u>
Total		<u>557,945</u>	<u>103,952</u>	<u>661,897</u>	<u>651,208</u>
 EXPENDITURE ON					
Charitable activities	4				
General		<u>614,130</u>	<u>127,358</u>	<u>741,488</u>	<u>543,051</u>
 NET INCOME/(EXPENDITURE)					
Transfers between funds	12	(56,185) <u>(8,248)</u>	(23,406) <u>8,248</u>	(79,591) <u>-</u>	108,157 <u>-</u>
Net movement in funds		(64,433)	(15,158)	(79,591)	108,157
 RECONCILIATION OF FUNDS					
Total funds brought forward		<u>428,647</u>	<u>29,736</u>	<u>458,383</u>	<u>350,226</u>
 TOTAL FUNDS CARRIED FORWARD		<u>364,214</u>	<u>14,578</u>	<u>378,792</u>	<u>458,383</u>

CONTINUING OPERATIONS

All income and expenditure has arisen from continuing activities.

The notes form part of these financial statements

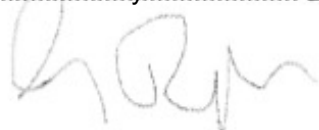
SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL POSITION

31 MARCH 2023

	Notes	Unrestricted funds £	Restricted funds £	2023 Total funds £	2022 Total funds £
FIXED ASSETS					
Tangible assets	9	3,867	-	3,867	9,620
CURRENT ASSETS					
Debtors	10	113,383	-	113,383	76,854
Cash at bank and in hand		<u>298,217</u>	<u>14,578</u>	<u>312,795</u>	<u>383,976</u>
		411,600	14,578	426,178	460,830
CREDITORS					
Amounts falling due within one year	11	(51,253)	-	(51,253)	(12,067)
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET CURRENT ASSETS		<u>360,347</u>	<u>14,578</u>	<u>374,925</u>	<u>448,763</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>364,214</u>	<u>14,578</u>	<u>378,792</u>	<u>458,383</u>
		<u> </u>	<u> </u>	<u> </u>	<u> </u>
NET ASSETS		<u>364,214</u>	<u>14,578</u>	<u>378,792</u>	<u>458,383</u>
FUNDS	12				
Unrestricted funds				364,214	428,647
Restricted funds				<u>14,578</u>	<u>29,736</u>
TOTAL FUNDS				<u>378,792</u>	<u>458,383</u>

The financial statements were approved by the Board of Trustees and authorised for issue on
.....22nd January 2024..... and were signed on its behalf by:



.....
G Rose - Trustee

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

	Notes	2023 £	2022 £
Cash flows from operating activities			
Cash generated from operations	1	<u>(67,637)</u>	<u>56,096</u>
Net cash (used in)/provided by operating activities		<u>(67,637)</u>	<u>56,096</u>
Cash flows from investing activities			
Purchase of tangible fixed assets		<u>(3,544)</u>	<u>(4,513)</u>
Net cash used in investing activities		<u>(3,544)</u>	<u>(4,513)</u>
Change in cash and cash equivalents in the reporting period		(71,181)	51,583
Cash and cash equivalents at the beginning of the reporting period		<u>383,976</u>	<u>332,393</u>
Cash and cash equivalents at the end of the reporting period		<u><u>312,795</u></u>	<u><u>383,976</u></u>

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2023

1. RECONCILIATION OF NET (EXPENDITURE)/INCOME TO NET CASH FLOW FROM OPERATING ACTIVITIES

	2023 £	2022 £
Net (expenditure)/income for the reporting period (as per the Statement of Financial Activities)	(79,591)	108,157
Adjustments for:		
Depreciation charges	9,297	8,551
Increase in debtors	(36,529)	(23,731)
Increase/(decrease) in creditors	<u>39,186</u>	<u>(36,881)</u>
Net cash (used in)/provided by operations	<u>(67,637)</u>	<u>56,096</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.22 £	Cash flow £	At 31.3.23 £
Net cash			
Cash at bank and in hand	<u>383,976</u>	<u>(71,181)</u>	<u>312,795</u>
	<u>383,976</u>	<u>(71,181)</u>	<u>312,795</u>
Total	<u>383,976</u>	<u>(71,181)</u>	<u>312,795</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charity, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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 Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Charities Act 2011. The financial statements have been prepared under the historical cost convention.

The financial statements have been prepared on a going concern basis. The charity is dependent on the continuing support of Sandwell MBC and the grants it provides. The going concern basis is therefore dependent on the continuation of that support.

Financial reporting standard 102 - reduced disclosure exemptions

The charity has taken advantage of the following disclosure exemptions in preparing these financial statements, as permitted by FRS 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland':

- the requirements of Section 7 Statement of Cash Flows;
- the requirement of paragraph 3.17(d);
- the requirements of paragraphs 11.42, 11.44, 11.45, 11.47, 11.48(a)(iii), 11.48(a)(iv), 11.48(b) and 11.48(c);
- the requirements of paragraphs 12.26, 12.27, 12.29(a), 12.29(b) and 12.29A;
- the requirement of paragraph 33.7.

Income

All income is recognised in the Statement of Financial Activities once the charity has entitlement to the funds, it is probable that the income will be received and the amount can be measured reliably.

Expenditure

Liabilities are recognised as expenditure as soon as there is a legal or constructive obligation committing the charity to that expenditure, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Tangible fixed assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

- Fixtures and fittings - 25% straight line

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

SANDWELL DEAF COMMUNITY ASSOCIATION

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

1. ACCOUNTING POLICIES - continued

Pension costs and other post-retirement benefits

The charity operates a defined contribution pension scheme. Contributions payable to the charity's pension scheme are charged to the Statement of Financial Activities in the period to which they relate.

Cash at bank and in hand

Cash at bank and 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.

Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

Debtors

Trade and other debtors are recognised at the settlement amount after any trade discount offered. Prepayments are valued at the amount prepaid net of any trade discounts due.

2. VOLUNTARY INCOME

	2023 £	2022 £
Donations & Legacies	1,060	48
Grants	<u>104,252</u>	<u>161,515</u>
	<u>105,312</u>	<u>161,563</u>

Voluntary income in the prior year included £90,317 of unrestricted income and £71,246 of restricted income.

Grants received, included in the above, are as follows:

	2023 £	2022 £
Local Council Grant Income	83,562	102,215
Other Grant Income	<u>20,690</u>	<u>59,300</u>
	<u>104,252</u>	<u>161,515</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

3. INCOME FROM CHARITABLE ACTIVITIES

		2023	2022
	Activity	£	£
Charitable activity income	General	<u>556,585</u>	<u>489,645</u>

Income from Charitable Activities in the prior year included £489,645 of unrestricted income and no restricted income.

4. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 5) £	Totals £
General	<u>739,261</u>	<u>2,227</u>	<u>741,488</u>

Charitable activities costs in the prior year were £543,051, made up of £497,205 of unrestricted costs and £45,846 of restricted costs.

5. SUPPORT COSTS

	Finance £
General	<u>2,227</u>

6. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2023 nor for the year ended 31 March 2022.

7. STAFF COSTS

	2023 £	2022 £
Wages and salaries	530,540	411,699
Social security costs	52,196	29,564
Other pension costs	<u>13,119</u>	<u>6,097</u>
	<u>595,855</u>	<u>447,360</u>

The average monthly number of employees during the year was as follows:

	2023	2022
Engaged on charitable activities	<u>33</u>	<u>28</u>

No employees received emoluments in excess of £60,000.

SANDWELL DEAF COMMUNITY ASSOCIATION

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

8. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Voluntary income	90,317	71,246	161,563
Charitable activities			
General	<u>489,645</u>	<u>-</u>	<u>489,645</u>
Total	<u>579,962</u>	<u>71,246</u>	<u>651,208</u>
 EXPENDITURE ON			
Charitable activities			
General	<u>497,205</u>	<u>45,846</u>	<u>543,051</u>
 NET INCOME	82,757	25,400	108,157
 RECONCILIATION OF FUNDS			
Total funds brought forward	<u>345,890</u>	<u>4,336</u>	<u>350,226</u>
 TOTAL FUNDS CARRIED FORWARD	<u>428,647</u>	<u>29,736</u>	<u>458,383</u>

9. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2022	26,802
Additions	<u>3,544</u>
At 31 March 2023	<u>30,346</u>
 DEPRECIATION	
At 1 April 2022	17,182
Charge for year	<u>9,297</u>
At 31 March 2023	<u>26,479</u>
 NET BOOK VALUE	
At 31 March 2023	<u>3,867</u>
At 31 March 2022	<u>9,620</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

10. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade debtors	111,017	76,854
Prepayments and accrued income	<u>2,366</u>	<u>-</u>
	<u><u>113,383</u></u>	<u><u>76,854</u></u>

11. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2023	2022
	£	£
Trade creditors	12,051	3,182
Other creditors	12,019	6,975
Accruals and deferred income	4,232	-
Accrued expenses	<u>22,951</u>	<u>1,910</u>
	<u><u>51,253</u></u>	<u><u>12,067</u></u>

12. MOVEMENT IN FUNDS

	At 1.4.22	Net movement in funds	Transfers between funds	At 31.3.23
	£	£	£	£
Unrestricted funds				
General fund	398,647	(56,185)	(193,248)	149,214
Designated fund - Premises move	30,000	-	(15,000)	15,000
Designated fund - IT upgrade & replacement	-	-	10,000	10,000
Designated fund - Staffing Reserve	-	-	60,000	60,000
Designated fund - Development	-	-	20,000	20,000
Designated fund - Planned Deficit	<u>-</u>	<u>-</u>	<u>110,000</u>	<u>110,000</u>
	428,647	(56,185)	(8,248)	364,214
Restricted funds				
Advocacy	8,709	-	(8,709)	-
Playscheme	5,333	(11,517)	6,184	-
Young People's Services	4,296	(15,005)	10,709	-
British Sign Language Chat	2,790	-	(2,790)	-
Deaf Explorer	5,000	-	-	5,000
Census 2021	3,608	-	(3,608)	-
Open Up Room Hire	-	(6,462)	6,462	-
Knights of Wednesbury	-	1,766	-	1,766
Deafblind Group	-	3,047	-	3,047
Deaf 71	-	3,315	-	3,315
Telford Citizens Advice Bureaux	<u>-</u>	<u>1,450</u>	<u>-</u>	<u>1,450</u>
	<u>29,736</u>	<u>(23,406)</u>	<u>8,248</u>	<u>14,578</u>
TOTAL FUNDS	<u><u>458,383</u></u>	<u><u>(79,591)</u></u>	<u><u>-</u></u>	<u><u>378,792</u></u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

12. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	557,945	(614,130)	(56,185)
Restricted funds			
Advocacy	24,250	(24,250)	-
Playscheme	1,800	(13,317)	(11,517)
Young People's Services	-	(15,005)	(15,005)
Open Up Room Hire	-	(6,462)	(6,462)
Knights of Wednesbury	1,766	-	1,766
Deafblind Group	3,047	-	3,047
UK Deaf Sport	2,498	(2,498)	-
Preventative Grant	41,576	(41,576)	-
Deaf 71	3,315	-	3,315
Telford Citizens Advice Bureaux	1,450	-	1,450
Infrastructure Grant	24,250	(24,250)	-
	<u>103,952</u>	<u>(127,358)</u>	<u>(23,406)</u>
TOTAL FUNDS	<u>661,897</u>	<u>(741,488)</u>	<u>(79,591)</u>

Comparatives for movement in funds

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	293,653	82,757	22,237	398,647
Designated fund - Premises move	30,000	-	-	30,000
Designated fund - IT upgrade & replacement	<u>22,237</u>	<u>-</u>	<u>(22,237)</u>	<u>-</u>
	345,890	82,757	-	428,647
Restricted funds				
Advocacy	-	8,709	-	8,709
Playscheme	4,336	997	-	5,333
Young People's Services	-	4,296	-	4,296
British Sign Language Chat	-	2,790	-	2,790
Deaf Explorer	-	5,000	-	5,000
Census 2021	<u>-</u>	<u>3,608</u>	<u>-</u>	<u>3,608</u>
	<u>4,336</u>	<u>25,400</u>	<u>-</u>	<u>29,736</u>
TOTAL FUNDS	<u>350,226</u>	<u>108,157</u>	<u>-</u>	<u>458,383</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

12. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	579,962	(497,205)	82,757
Restricted funds			
Advocacy	27,437	(18,728)	8,709
Playscheme	12,139	(11,142)	997
Young People's Services	19,500	(15,204)	4,296
British Sign Language Chat	3,250	(460)	2,790
Deaf Explorer	5,000	-	5,000
Census 2021	3,920	(312)	3,608
	<u>71,246</u>	<u>(45,846)</u>	<u>25,400</u>
TOTAL FUNDS	<u>651,208</u>	<u>(543,051)</u>	<u>108,157</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.23 £
Unrestricted funds				
General fund	293,653	26,572	(171,011)	149,214
Designated fund - Premises move	30,000	-	(15,000)	15,000
Designated fund - IT upgrade & replacement	22,237	-	(12,237)	10,000
Designated fund - Staffing Reserve	-	-	60,000	60,000
Designated fund - Development	-	-	20,000	20,000
Designated fund - Planned Deficit	-	-	110,000	110,000
	<u>345,890</u>	<u>26,572</u>	<u>(8,248)</u>	<u>364,214</u>
Restricted funds				
Advocacy	-	8,709	(8,709)	-
Playscheme	4,336	(10,520)	6,184	-
Young People's Services	-	(10,709)	10,709	-
British Sign Language Chat	-	2,790	(2,790)	-
Deaf Explorer	-	5,000	-	5,000
Census 2021	-	3,608	(3,608)	-
Open Up Room Hire	-	(6,462)	6,462	-
Knights of Wednesbury	-	1,766	-	1,766
Deafblind Group	-	3,047	-	3,047
Deaf 71	-	3,315	-	3,315
Telford Citizens Advice Bureaux	-	1,450	-	1,450
	<u>4,336</u>	<u>1,994</u>	<u>8,248</u>	<u>14,578</u>
TOTAL FUNDS	<u>350,226</u>	<u>28,566</u>	<u>-</u>	<u>378,792</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

12. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	1,137,907	(1,111,335)	26,572
Restricted funds			
Advocacy	51,687	(42,978)	8,709
Playscheme	13,939	(24,459)	(10,520)
Young People's Services	19,500	(30,209)	(10,709)
British Sign Language Chat	3,250	(460)	2,790
Deaf Explorer	5,000	-	5,000
Census 2021	3,920	(312)	3,608
Open Up Room Hire	-	(6,462)	(6,462)
Knights of Wednesbury	1,766	-	1,766
Deafblind Group	3,047	-	3,047
UK Deaf Sport	2,498	(2,498)	-
Preventative Grant	41,576	(41,576)	-
Deaf 71	3,315	-	3,315
Telford Citizens Advice Bureaux	1,450	-	1,450
Infrastructure Grant	<u>24,250</u>	<u>(24,250)</u>	<u>-</u>
	<u>175,198</u>	<u>(173,204)</u>	<u>1,994</u>
TOTAL FUNDS	<u>1,313,105</u>	<u>(1,284,539)</u>	<u>28,566</u>

Designated funds

Office Relocation - Costs associated with forced relocation of premises.

IT Replacement - This is planned essential expenditure needed to maintain the operating capacity, to spend on our IT infrastructure to ensure it is fit for purpose with up-to-date equipment. During this financial year, this has partially been released back into unrestricted funds following the investment in IT over the last two years.

Staffing Reserves - This is the cost of redundancy payments in case of full or partial income loss, the value is the total cost of the redundancy liability re-calculated annually as at 30th March.

Development – This includes costs incurred through the process of developing and improving our service to meet the clients' needs.

Planned Deficit - Based on a 2 Year budget plan with expected managed deficits to help the organisation reach a balanced budget by 2025-26 onwards.

Restricted funds

Advocacy fund - the SDCA Issue Based Advocacy Service is funded by Sandwell MBC, providing a free and confidential service available to all deaf people who live in Sandwell.

Playscheme fund - this is funding secured from SMBC to deliver a specific scheme for deaf children with additional needs during a specific time frame.

SANDWELL DEAF COMMUNITY ASSOCIATION

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

12. MOVEMENT IN FUNDS - continued

Young People's services fund - These funds were granted to employee a specialist youth worker of Deaf young people to develop new services to meet the needs of the young people 8-25yrs.

BSL chat fund - This fund was granted to deliver an online daily group chat session and support group for Deaf Sign language users isolated by the pandemic.

Deaf explorer fund - funding via the arts council for dance and performing arts programme for deaf young people.

Census 2021 fund - SDCA was selected as one of only three 'Deaf Hubs' , working across the UK, supporting deaf people to complete their census via a Deaf Aware and BSL accessible service.

Community support for floating support fund - this was a preventative service for deaf people who needed short term intervention to manage their independence.

Communication services fund - this was a specific grant for the interpreting service to translate letters, assist with bookings etc

Outreach programme fund - this fund supported deaf people to maintain their social interaction and communication to enhance their mental health

Deaf 71 - to support young Deaf adults with additional disabilities and learning needs to engage in social activities to gain a wider peer support network and other activities to support their learning and independent living skills.

Knights of Wednesbury - to support local people and service providers in the Wednesbury area to learn British Sign Language so that Wednesbury is a more welcoming and accessible town to Deaf residents and visitors.

Deaf Sport - to purchase sporting equipment to enable clubs to be run to encourage Deaf and Hard of Hearing Young People into activities that will benefit them.

Telford CAB - to support CAB Telford to ensure that their support, service and information is accessible to the Deaf community

13. EMPLOYEE BENEFIT OBLIGATIONS

The charity operates a defined contributions pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to £13,119 (2022: £6,097). Contributions totalling £2,504 (2022: £972) were payable to the fund at the balance sheet date and are included in creditors.

14. RELATED PARTY DISCLOSURES

During the year there were no related party transactions. (2022: none)

Accounts

SANDWELL DEAF COMMUNITY ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2022

SANDWELL DEAF COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2022

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SANDWELL DEAF COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2022

TRUSTEES	A Bissell (resigned 16.6.22) D Nutt G Rose C Townsend (resigned 15.7.22) J Virgilio (appointed 1.4.22)
PRINCIPAL ADDRESS	The New Deaf Centre Summer Street West Bromwich B71 4JA
REGISTERED CHARITY NUMBER	1124084
INDEPENDENT EXAMINER	TCA (Shrewsbury) LLP Third Floor 21 St Mary's Street Shrewsbury Shropshire SY1 1ED

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2022**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2022. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Sandwell Deaf Community Association (SDCA) was set up on 3rd February 2003 and became registered as a charity with the Charity Commission on 15 May 2008. It is governed by a Constitution adopted on 14 April 2008.

Recruitment and appointment of new trustees

The Board of Trustees actively seeks to recruit from within the local Deaf community and people who have personal or close experience of the impact of deafness. The Board values a variety of language, life experience, skills, employment backgrounds, age, gender, sexuality and cultural mix amongst its members. Recruitment opportunities are advertised within the voluntary sector, Deaf communities, specialist Deaf recruitment Job resources as well as 'sign of hand.' Interested parties are encouraged to complete a written or signed application which is reviewed and considered by the board as a whole along with Senior SDCA staff. Potential candidates are invited to meet staff users and volunteers of our organisation and attend a formal interview.

Induction and training of new trustees

The Board seeks to use the knowledge and skills of those involved in the local area as well as specialists in the field of learning and advice. On their appointment each trustee will undergo induction and initial training on SDCA's work, policies and procedures as well as trustee's rights and responsibilities.

Further training and mentoring is undertaken by trustees on a needs basis.

Organisational structure

The charity is managed by a Board of Trustees. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

The charity Trustees sit as a Board on a quarterly basis as a minimum but usually convene on a bi monthly basis.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2022**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sandwell Deaf Community Association (SDCA) is a charity that is led by Deaf people. SDCA delivers specialist services for Deaf People across Sandwell and the Black country and also works in partnership with Sandwell Metropolitan Borough Council (SMBC) as a specialist service provider delivering services to deaf, deafened, hard or hearing and people with a dual sensory loss on behalf of SMBC.

SDCA emerged in 2003, following the initiative of a group of deaf people who approached the council about improving services for deaf people living in Sandwell. SDCA has continued to grow and develop from small beginnings and we aim to actively encourage, empower and enrich the lives of deaf and hard of hearing people.

Our objects

The objects of the charity are the relief of deaf and hearing-impaired persons in Sandwell, West Midlands and the surrounding area in particular but not exclusively by:

The education and raising awareness and understanding of the public with regards to the needs of such persons;

The provision of services to help deaf and hearing persons;

The provision or assistance in the provision of opportunities for education, recreation and other leisure time facilities to such persons in the interest of social welfare; and

Establishing a community centre for such persons to promote social, community and educational activity.

Our Mission Statement

We aim is to support, encourage and enrich the lives and aspirations of deaf people in Sandwell through the re-development of the Deaf Resource centre and the Deaf community.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Summary of main activities of the charity in relation to its objects

Sandwell Deaf Community Association provides accessible community services for Deaf and hard of hearing people.

Community Support Services: Our Support workers provide specialist support to deaf people with additional needs, in their everyday life to maximise, maintain or develop their independence, access services by removing barriers and to achieve their individual objectives. A wide range of community support is offered across community, medical and home settings.

Training service: We provide training to a wide variety of organisations and individuals. Examples of our training programs include; Deaf Awareness, Equality of Access, Textphone and accessible service training, British Sign Language courses, level one to six, taster Sign Language courses, business vocabulary training and bespoke training.

Advocacy service: SDCA provides a quality, confidential, independent advocacy service to support people to express themselves and achieve access to their rights in all areas of life. The Advocacy service vision is of a community that faces no barriers in society, that statutory, public, private and voluntary services providers make a positive difference for Deaf people.

Volunteer Service: The volunteer service provides support to deaf people with additional needs in their everyday life to maximise their independence, access services by removing communication barriers and to achieve their individual objectives. A wide range of support is offered from assistance with shopping, to accessing courses, development opportunities and befriending etc.

Young people service: SDCA deliver well established Schemes during school holidays and events throughout the year for deaf children and young people aged 8 to 16 years old. We also offer mentoring opportunities for young people over the age of 16. SDCA deliver a youth provision for Deaf young people aged from 16 - 24.

Community Support: SDCA offers a number of community support groups. These groups provide access to information and support which is accessible. They create opportunities for shared experience, understanding and recreation. These services offer opportunities for wellbeing development and positive mental health. Groups include, Deaf Women's group, Deaf-Blind group, Positive Deaf Health Group, Hard of Hearing Group, Sign Cafe, in addition to several social groups and Deaf Clubs.

Information Service: This service works very closely with the Community Support groups and wider Deaf community, underpinning SDCA services by ensuring information in the public domain is accessible.

Communication Service: We provide Sign Language Interpreters and other communication professionals across a variety of community settings and domains. In addition the service offers a drop in service facilitating letter translation/phone calls and other BSL support services.

Welfare rights service: Providing Deaf people access and support to revenue benefit services in their first language.

Consultation: SDCA provides a consultation role between the Deaf Community and a variety of stake holders including Sandwell Metropolitan Borough council and the NHS.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2022**

ACHIEVEMENT AND PERFORMANCE

Achievements during the year

This has been an intense, challenging, yet fulfilling year for SDCA.

We have continued to grow and move forward with our strategic plan and growth targets, building on the past 18 years of service and reputation. Delivering specialist services for Deaf people in a pandemic, or at any time, is essential to the lives of our community and there was no consideration given to reducing or pausing any of our services, despite the challenges and barriers.

There remains a significant impact from the early stage of the pandemic, with the local authority placing significant restrictions on service users accessing our building. We have therefore delivered our services from across several sites, this has created the need for additional staff and resources, and we have successfully met the demand due to the strength of the position moving into the pandemic.

SDCA have always had a commitment to innovation and creativity, it is at the heart of our services and remains the linchpin of our organisation. We work creatively to meet the needs of the most vulnerable people in society, creating services and support around the individual. Despite the climate and changing landscape of the voluntary sector, it has always been our strength to face adversity with positivity and determination, using innovation to deliver quality services.

Our services have achieved excellent outcomes over the past year, strengthening engagement and mechanisms of our support. The use of technology and remote working has enabled us to extend the reach of services and we continue to re-evaluate our priorities based on consultation and feedback from the Deaf community and stakeholders. We have a proven record of responding efficiently and effectively.

We completed the first stage in our three-year plan to re-structure our teams, increasing the growth of leadership tiers and creating further opportunities for staff support, training and professional advancement within the organisation.

Our Training service which was the most impacted at the start of the pandemic is beginning to move forward again with considerable growth and recruitment to the team.

The support service continues to flourish, carrying out very complex and in-depth support to vulnerable adults with additional and complex needs. The service has a significant role in safeguarding and providing support to people in crisis.

The demand for specialist Advocacy provision has always been significant but there is unwavering uptake with increased complexity of the cases and support required to individuals.

Throughout the pandemic SDCA has continued to translate government briefings and health information into BSL and continued to work with Public Health in our capacity as a community ambassador, creating links and pathways to health information and public health services, including BSL accessible vaccinations.

We continue to navigate new territory and respond to changing demands and priorities, despite the complex delivery environment. It is due to the commitment, passion, dedication, skills and resilience of our staff and volunteers, that SDCA continues to meet the demands for our services and increase capacity. SDCA continues to demonstrate our strength as a creative thinking, flexible organisation that overcomes barriers for our community.

FINANCIAL REVIEW

Reserves policy

Restricted and unrestricted funds are reviewed twice per annum by the board of Trustees and a reserve amount to cover 9 months of staffing costs has been implemented.

At 31 March 2022 the free reserves, calculated as total unrestricted reserves, less designated funds, less fixed assets was £389,027 (2021: £279,995). This equates to around eleven months of staffing costs (2021: ten).

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2022

FUTURE DEVELOPMENTS

SDCA is committed to further development and exploring opportunities for moving to a larger property or securing a second site to maximise the service delivery and meet the demands of our developing services.

TRUSTEES RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

16/01/23

Approved by order of the board of trustees on and signed on its behalf by:



.....
D Nutt - Trustee

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SANDWELL DEAF COMMUNITY ASSOCIATION

Independent examiner's report to the trustees of Sandwell Deaf Community Association

I report to the charity trustees on my examination of the accounts of Sandwell Deaf Community Association (the Trust) for the year ended 31 March 2022.

Responsibilities and basis of report

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

I report in respect of my examination of the Trust's accounts carried out under Section 145 of the Act and in carrying out my examination I have followed all applicable Directions given by the Charity Commission under Section 145(5)(b) of the Act.

Independent examiner's statement

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

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

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

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

C Moelwyn-Williams

C Moelwyn-Williams BSc FCA
ICAEW
TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: *31st January 2023*

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		579,962	71,246	651,208	488,151
RESOURCES EXPENDED					
Charitable activities					
General		497,205	45,846	543,051	395,917
NET INCOMING RESOURCES		82,757	25,400	108,157	92,234
RECONCILIATION OF FUNDS					
Total funds brought forward		345,890	4,336	350,226	257,992
TOTAL FUNDS CARRIED FORWARD		428,647	29,736	458,383	350,226

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

BALANCE SHEET
AT 31 MARCH 2022

	Notes	Unrestricted funds £	Restricted funds £	2022 Total funds £	2021 Total funds £
FIXED ASSETS					
Tangible assets	4	9,620	-	9,620	13,658
CURRENT ASSETS					
Debtors	5	76,854	-	76,854	53,123
Cash at bank		354,240	29,736	383,976	332,393
		<u>431,094</u>	<u>29,736</u>	<u>460,830</u>	<u>385,516</u>
CREDITORS					
Amounts falling due within one year	6	(12,067)	-	(12,067)	(48,948)
NET CURRENT ASSETS		<u>419,027</u>	<u>29,736</u>	<u>448,763</u>	<u>336,568</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>428,647</u>	<u>29,736</u>	<u>458,383</u>	<u>350,226</u>
NET ASSETS		<u>428,647</u>	<u>29,736</u>	<u>458,383</u>	<u>350,226</u>
FUNDS	7				
Unrestricted funds				428,647	345,890
Restricted funds				29,736	4,336
TOTAL FUNDS				<u>458,383</u>	<u>350,226</u>

The financial statements were approved by the Board of Trustees on 16 January 2023 and were signed on its behalf by:



D Nutt -Trustee

SANDWELL DEAF COMMUNITY ASSOCIATION

CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

		2022 £	2021 £
Net cash inflow from operating activities	Notes 1	56,096	142,502
Capital expenditure and financial investment	2	(4,513)	(19,835)
Increase in cash in the period		<u>51,583</u>	<u>122,667</u>
Reconciliation of net cash flow to movement in net debt	3		
Increase in cash in the period		<u>51,583</u>	<u>122,667</u>
Change in net debt resulting from cash flows		<u>51,583</u>	<u>122,667</u>
Movement in net debt in the period		<u>51,583</u>	<u>122,667</u>
Net debt at 1 April		<u>332,393</u>	<u>209,726</u>
Net debt at 31 March		<u>383,976</u>	<u>332,393</u>

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 31 MARCH 2022

1. RECONCILIATION OF NET INCOMING RESOURCES TO NET CASH INFLOW FROM OPERATING ACTIVITIES

	2022 £	2021 £
Net incoming resources	108,157	92,234
Depreciation charges	8,551	7,301
(Increase)/decrease in debtors	(23,731)	15,363
(Decrease)/increase in creditors	(36,881)	27,604
Net cash inflow from operating activities	56,096	142,502

2. ANALYSIS OF CASH FLOWS FOR HEADINGS NETTED IN THE CASH FLOW STATEMENT

	2022 £	2021 £
Capital expenditure and financial investment		
Purchase of tangible fixed assets	(4,513)	(19,835)
Net cash outflow for capital expenditure and financial investment	(4,513)	(19,835)

3. ANALYSIS OF CHANGES IN NET FUNDS

	At 1.4.21 £	Cash flow £	At 31.3.22 £
Net cash			
Cash at bank	332,393	51,583	383,976
Total	332,393	51,583	383,976

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS **FOR THE YEAR ENDED 31 MARCH 2022**

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis. The charity is dependent on the continuing support of Sandwell MBC and the grants it provides. The going concern basis is therefore dependent on the continuation of that support.

Accounting convention

The financial statements have been prepared under the historical cost convention, and in accordance with applicable accounting standards the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2022 nor for the year ended 31 March 2021.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2022 nor for the year ended 31 March 2021.

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

3. STAFF COSTS

	2022 £	2021 £
Wages and salaries	411,699	305,729
Social security costs	29,564	10,703
Other pension costs	6,097	4,720
	<u>447,360</u>	<u>321,152</u>

The average monthly number of employees during the year was as follows:

	2022	2021
Engaged on charitable activities	<u>32</u>	<u>24</u>

No employees received emoluments in excess of £60,000.

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2021	22,289
Additions	4,513
	<u>26,802</u>
At 31 March 2022	
DEPRECIATION	
At 1 April 2021	8,631
Charge for year	8,551
	<u>17,182</u>
At 31 March 2022	
NET BOOK VALUE	
At 31 March 2022	<u>9,620</u>
At 31 March 2021	<u>13,658</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade debtors	<u>76,854</u>	<u>53,123</u>

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2022 £	2021 £
Trade creditors	3,182	12,188
Other creditors	6,975	5,470
Accruals and deferred income	-	27,630
Accrued expenses	1,910	3,660
	<u>12,067</u>	<u>48,948</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

7. MOVEMENT IN FUNDS

	At 1.4.21 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	293,653	82,757	22,237	398,647
Designated fund - Premises move	30,000	-	-	30,000
Designated fund - IT upgrade	22,237	-	(22,237)	-
	345,890	82,757	-	428,647
 Restricted funds				
Advocacy	-	8,709	-	8,709
Playscheme	4,336	997	-	5,333
Young People's Services	-	4,296	-	4,296
British Sign Language Chat	-	2,790	-	2,790
Deaf Explorer	-	5,000	-	5,000
Census 2021	-	3,608	-	3,608
	4,336	25,400	-	29,736
 TOTAL FUNDS				
	350,226	108,157	-	458,383

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	579,962	(497,205)	82,757
 Restricted funds			
Advocacy	27,437	(18,728)	8,709
Playscheme	12,139	(11,142)	997
Young People's Services	19,500	(15,204)	4,296
British Sign Language Chat	3,250	(460)	2,790
Deaf Explorer	5,000	-	5,000
Census 2021	3,920	(312)	3,608
	71,246	(45,846)	25,400
 TOTAL FUNDS			
	651,208	(543,051)	108,157

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

7. MOVEMENT IN FUNDS - continued

Comparatives for movement in funds

	At 1.4.20 £	Net movement in funds £	At 31.3.21 £
Unrestricted Funds			
General fund	192,988	100,665	293,653
Designated fund - Premises move	30,000	-	30,000
Designated fund - IT upgrade	25,000	(2,763)	22,237
	247,988	97,902	345,890
Restricted Funds			
Advocacy	1,250	(1,250)	-
Playscheme	2,000	2,336	4,336
Communication services	4,250	(4,250)	-
Outreach programme	2,504	(2,504)	-
	10,004	(5,668)	4,336
TOTAL FUNDS	257,992	92,234	350,226

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	389,626	(288,961)	100,665
Designated fund - IT upgrade	5,500	(8,263)	(2,763)
	395,126	(297,224)	97,902
Restricted funds			
Advocacy	24,250	(25,500)	(1,250)
Playscheme	2,949	(613)	2,336
Community Support for floating support	41,576	(41,576)	-
Communication services	24,250	(28,500)	(4,250)
Outreach programme	-	(2,504)	(2,504)
	93,025	(98,693)	(5,668)
TOTAL FUNDS	488,151	(395,917)	92,234

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.20 £	Net movement in funds £	Transfers between funds £	At 31.3.22 £
Unrestricted funds				
General fund	192,988	183,422	22,237	398,647
Designated fund - Premises move	30,000	-	-	30,000
Designated fund - IT upgrade	25,000	(2,763)	(22,237)	-
Restricted funds				
Advocacy	1,250	7,459	-	8,709
Playscheme	2,000	3,333	-	5,333
Communication services	4,250	(4,250)	-	-
Outreach programme	2,504	(2,504)	-	-
Young People's Services	-	4,296	-	4,296
British Sign Language Chat	-	2,790	-	2,790
Deaf Explorer	-	5,000	-	5,000
Census 2021	-	3,608	-	3,608
	<u>10,004</u>	<u>19,732</u>	<u>-</u>	<u>29,736</u>
TOTAL FUNDS	<u>257,992</u>	<u>200,391</u>	<u>-</u>	<u>458,383</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	969,588	(786,166)	183,422
Designated fund - IT upgrade	5,500	(8,263)	(2,763)
	<u>975,088</u>	<u>(794,429)</u>	<u>180,659</u>
Restricted funds			
Advocacy	51,687	(44,228)	7,459
Playscheme	15,088	(11,755)	3,333
Community Support for floating support	41,576	(41,576)	-
Communication services	24,250	(28,500)	(4,250)
Young People's Services	19,500	(15,204)	4,296
British Sign Language Chat	3,250	(460)	2,790
Deaf Explorer	5,000	-	5,000
Census 2021	3,920	(312)	3,608
Outreach programme	-	(2,504)	(2,504)
	<u>164,271</u>	<u>(144,539)</u>	<u>19,732</u>
TOTAL FUNDS	<u>1,139,359</u>	<u>(938,968)</u>	<u>200,391</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS - CONTINUED
FOR THE YEAR ENDED 31 MARCH 2022

7. MOVEMENT IN FUNDS - continued

Designated fund

The designated fund has been allocated by the Board for future anticipated costs in rehoming the organisation to include the first year rent, the associated costs of moving together with the purchase of alerting equipment necessary for the service users and staff. This has been postponed due to COVID but is now planned for Spring 2023.

The designated fund which was created for the IT upgrade has now been released back into unrestricted funds following the investment in IT over the last two financial years.

Restricted funds

Advocacy fund - the SDCA Issue Based Advocacy Service is funded by Sandwell MBC, providing a free and confidential service available to all deaf people who live in Sandwell.

Playscheme fund - this is funding secured from SMBC to deliver a specific scheme for deaf children with additional needs during a specific time frame.

Young People's services fund - These funds were granted to employ a specialist youth work of deaf young people to develop new services to meet the needs of young people 8-25yrs.

BSL chat fund - This fund was granted to deliver an online daily group chat session and support group for Deaf Sign language users isolated by the pandemic.

Deaf explorer fund - funding via the arts council for dance and performing arts programme for deaf young people.

Census 2021 fund - SDCA was selected as one of only three 'Deaf Hubs', working across the UK supporting deaf people to complete their census via a Deaf Aware and BSL accessible service.

Community support for floating support fund - this was a preventative service for deaf people who needed short term intervention to manage their independence.

Communication services fund - this was a specific grant for the interpreting service to translate letters, assist with bookings etc

Outreach programme fund - this fund supported deaf people to maintain their social interaction and communication to enhance their mental health

8. RELATED PARTY DISCLOSURES

During the year there were no related party transactions (2021: none).

SANDWELL DEAF COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2022

	2022 £	2021 £
INCOMING RESOURCES		
Voluntary income		
Donations & Legacies	48	1,777
Grants	161,515	158,855
Charitable activity income	489,645	327,519
	651,208	488,151
Total incoming resources	651,208	488,151
 RESOURCES EXPENDED		
Charitable activities		
Wages	411,699	305,729
Social security	29,564	10,703
Pensions	6,097	4,720
Insurance	-	1,569
Telephone and fax	24,025	13,553
Postage and stationery	3,069	1,356
Other costs	17,500	13,334
Accountancy fees	2,204	2,227
Depreciation	8,551	7,300
Equipment expensed	1,329	2,813
Interpreters	11,992	7,685
Travel & subsistence	9,060	1,735
Staff Training and welfare	2,391	657
Consultancy fees	4,991	5,591
Entertainment	92	420
Room hire	9,372	225
Bad debts	1,115	16,300
	543,051	395,917
Total resources expended	543,051	395,917
 Net income	108,157	92,234

This page does not form part of the statutory financial statements

Accounts

SANDWELL DEAF COMMUNITY ASSOCIATION
TRUSTEES' REPORT AND
UNAUDITED FINANCIAL STATEMENTS FOR THE YEAR ENDED
31 MARCH 2021

SANDWELL DEAF COMMUNITY ASSOCIATION

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FOR THE YEAR ENDED 31 MARCH 2021

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SANDWELL DEAF COMMUNITY ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 31 MARCH 2021

TRUSTEES

A Bissell
D Nutt
G Rose
C Townsend

PRINCIPAL ADDRESS

The New Deaf Centre
Summer Street
West Bromwich
B71 4JA

REGISTERED CHARITY NUMBER

1124084

INDEPENDENT EXAMINER

TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2021**

The trustees present their report with the financial statements of the charity for the year ended 31 March 2021. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes an unincorporated charity.

Sandwell Deaf Community Association (SDCA) was set up on 3rd February 2003 and became registered as a charity with the Charity Commission on 15 May 2008. It is governed by a Constitution adopted on 14 April 2008.

Recruitment and appointment of new trustees

The Board of Trustees actively seeks to recruit from within the local Deaf community and people who have personal or close experience of the impact of deafness. The Board values a variety of language, life experience, skills, employment backgrounds, age, gender, sexuality and cultural mix amongst its members. Recruitment opportunities are advertised within the voluntary sector, Deaf communities, specialist Deaf recruitment Job resources as well as 'sign of hand.' Interested parties are encouraged to complete a written or signed application which is reviewed and considered by the board as a whole along with Senior SDCA staff. Potential candidates are invited to meet staff users and volunteers of our organisation and attend a formal interview.

Induction and training of new trustees

The Board seeks to use the knowledge and skills of those involved in the local area as well as specialists in the field of learning and advice. On their appointment each trustee will undergo induction and initial training on SDCA's work, policies and procedures as well as trustee's rights and responsibilities.

Further training and mentoring is undertaken by trustees on a needs basis.

Organisational structure

The charity is managed by a Board of Trustees. A Chief Executive Officer is appointed by the trustees to administer day-to-day activities.

The charity Trustees sit as a Board on a quarterly basis as a minimum but usually convene on a bi monthly basis.

Risk management

The trustees have a duty to identify and review the risks to which the charity is exposed and to ensure appropriate controls are in place to provide reasonable assurance against fraud and error.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2021**

OBJECTIVES AND ACTIVITIES

Objectives and aims

Sandwell Deaf Community Association (SDCA) is a charity that is led by Deaf people. SDCA delivers specialist services for Deaf People across Sandwell and the Black country and also works in partnership with Sandwell Metropolitan Borough Council (SMBC) as a specialist service provider delivering services to deaf, deafened, hard of hearing and people with a dual sensory loss on behalf of SMBC.

SDCA emerged in 2003, following the initiative of a group of deaf people who approached the council about improving services for deaf people living in Sandwell. SDCA has continued to grow and develop from small beginnings and we aim to actively encourage, empower and enrich the lives of deaf and hard of hearing people.

Our objects

The objects of the charity are the relief of deaf and hearing-impaired persons in Sandwell, West Midlands and the surrounding area in particular but not exclusively by:

The education and raising awareness and understanding of the public with regards to the needs of such persons;

The provision of services to help deaf and hearing persons;

The provision or assistance in the provision of opportunities for education, recreation and other leisure time facilities to such persons in the interest of social welfare; and

Establishing a community centre for such persons to promote social, community and educational activity.

Our Mission Statement

We aim is to support, encourage and enrich the lives and aspirations of deaf people in Sandwell through the re-development of the Deaf Resource centre and the Deaf community.

Public benefit

The trustees confirm that they have complied with the duty in section 17 of the Charities Act 2011, and have referred to and taken due regard to the Charity Commission guidance on public benefit and consider the charity's activities are for the public benefit.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Charitable activities

Summary of main activities of the charity in relation to its objects

Sandwell Deaf Community Association provides accessible community services for Deaf and hard of hearing people.

Community Support Services: Our Support workers provide specialist support to deaf people with additional needs, in their everyday life to maximise, maintain or develop their independence, access services by removing barriers and to achieve their individual objectives. A wide range of community support is offered across community, medical and home settings.

Training service: We provide training to a wide variety of organisations and individuals. Examples of our training programs include; Deaf Awareness, Equality of Access, Textphone and accessible service training, British Sign Language courses, level one to six, taster Sign Language courses, business vocabulary training and bespoke training.

Advocacy service: SDCA provides a quality, confidential, independent advocacy service to support people to express themselves and achieve access to their rights in all areas of life. The Advocacy service vision is of a community that faces no barriers in society, that statutory, public, private and voluntary services providers make a positive difference for Deaf people.

Volunteer Service: The volunteer service provides support to deaf people with additional needs in their everyday life to maximise their independence, access services by removing communication barriers and to achieve their individual objectives. A wide range of support is offered from assistance with shopping, to accessing courses, development opportunities and befriending etc.

Young people service: SDCA deliver well established Schemes during school holidays and events throughout the year for deaf children and young people aged 8 to 16 years old. We also offer mentoring opportunities for young people over the age of 16. SDCA deliver a youth provision for Deaf young people aged from 16 - 24.

Community Support: SDCA offers a number of community support groups. These groups provide access to information and support which is accessible. They create opportunities for shared experience, understanding and recreation. These services offer opportunities for wellbeing development and positive mental health. Groups include, Deaf Women's group, Deaf-Blind group, Positive Deaf Health Group, Hard of Hearing Group, Sign Cafe, in addition to several social groups and Deaf Clubs.

Information Service: This service works very closely with the Community Support groups and wider Deaf community, underpinning SDCA services by ensuring information in the public domain is accessible.

Communication Service: We provide Sign Language Interpreters and other communication professionals across a variety of community settings and domains. In addition the service offers a drop in service facilitating letter translation/phone calls and other BSL support services.

Welfare rights service: Providing Deaf people access and support to revenue benefit services in their first language.

Consultation: SDCA provides a consultation role between the Deaf Community and a variety of stakeholders including Sandwell Metropolitan Borough council and the NHS.

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2021

ACHIEVEMENT AND PERFORMANCE

Achievements during the year

SDCA has met the challenges of service delivery in the pandemic head on and has continued to deliver all of our essential services.

The community group provision moved to an online platform, however all of our front line services remained face to face.

SDCA staff were all vaccinated in January of 2020 with support from Public Health, who acknowledged the essential nature of our provision. SDCA became a community ambassador organisation, working closely with Public Health to create awareness of the pandemic and share information and encouragement regarding the vaccine to the Deaf Community.

SDCA has provided a BSL interpretation of every government briefing since the start of the pandemic, despite the governments failure to provide this information in British Sign Language in England, these videos have been shared thousands of times across social media platforms.

SDCA was selected as one of only three 'Deaf Hubs' , working across the UK, supporting deaf people to complete their census.

SDCA has continued to grow considerably with an increased demand for our People/Support services. This is in addition to serving 207 deaf people with additional and complex needs on a weekly basis via a variety of services.

COVID-19

As a board we are extremely grateful to have approached the pandemic in such a strong position. The future was uncertain, however our staff have gone above and beyond in delivering essential and life preserving services to our service users.

We have demonstrated the robust nature of our organisation repeatedly but never so much as during the last two years of delivery, everything stopped or changed so rapidly, we were responding hour by hour as an organisation to meet the needs of our community and changing demands of our commissioners and customers.

There has been significant reduction in some of our revenue streams which is understandable but continued and advanced growth in other areas.

We have worked creatively and responsively and have achieved things in our plan that we were working towards, yet were able to execute efficiently when the needs were increased so significantly.

The pandemic has created many challenges and barriers for our community that necessitated the dedication of unplanned resources and expenditure but has created opportunities for us in exploring new methods of working and style of delivery that we would not have previously considered viable.

SDCA continues to demonstrate our strengths as a creative thinking, flexible organisation that overcomes barriers for our community.

We have felt and continue to feel the impact of the pandemic, however our focus remains on the priority of delivering our essential and specialist services, despite the pandemic.

SANDWELL DEAF COMMUNITY ASSOCIATION

TRUSTEES' REPORT **FOR THE YEAR ENDED 31 MARCH 2021**

FINANCIAL REVIEW

Reserves policy

Restricted and unrestricted funds are reviewed twice per annum by the board of Trustees and a reserve amount to cover 9 months of staffing costs has been implemented.

At 31 March 2021 the free reserves, calculated as total unrestricted reserves, less designated funds, less fixed assets was £279,995 (2020: £191,864). This equates to around ten months of staffing costs (2020: nine).

The board of trustees is satisfied that the charity's assets in each fund are available and adequate to fulfil its obligations in respect of each fund.

FUTURE DEVELOPMENTS

SDCA is committed to further development and exploring opportunities for moving to a larger property or securing a second site to maximise the service delivery and meet the demands of our developing services.

TRUSTEES RESPONSIBILITY STATEMENT

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

The law applicable to charities in England and Wales, the Charities Act 2011, Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charity for that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in business.

The trustees are responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and to enable them to ensure that the financial statements comply with the Charities Act 2011, the Charity (Accounts and Reports) Regulations 2008 and the provisions of the trust deed. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the board of trustees on 25 January 2022 and signed on its behalf by:

D Nutt - Trustee

 Nutt

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF
SANDWELL DEAF COMMUNITY ASSOCIATION

I report on the accounts for the year ended 31 March 2021, which are set out on pages eight to fifteen.

Responsibilities and basis of report

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

I have examined your charity's accounts as required under section 145 of the Charities Act 2011 ('the Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

My role is to state whether any material matters have come to my attention giving me cause to believe:

1. that accounting records were not kept as required by section 130 of the Act; or
2. that the accounts do not accord with those records; or
3. that the accounts do not comply with the accounting requirements of the Act; or
4. that there is further information needed for a proper understanding of the accounts.

Independent examiner's statement

I have completed my examination and have no concerns in respect of the matters (1) to (4) listed above and, in connection with following the Directions of the Charity Commission I have found no matters that require drawing to your attention.

C Moelwyn-Williams

C Moelwyn-Williams
BSc FCA
TCA (Shrewsbury) LLP
Third Floor
21 St Mary's Street
Shrewsbury
Shropshire
SY1 1ED

Date: 31st January 2022.....

SANDWELL DEAF COMMUNITY ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income		395,126	93,025	488,151	513,539
RESOURCES EXPENDED					
Charitable activities					
General		297,224	98,693	395,917	392,223
NET INCOMING/(OUTGOING) RESOURCES		97,902	(5,668)	92,234	121,316
RECONCILIATION OF FUNDS					
Total funds brought forward		247,988	10,004	257,992	136,676
TOTAL FUNDS CARRIED FORWARD		345,890	4,336	350,226	257,992

CONTINUING OPERATIONS

All incoming resources and resources expended arise from continuing activities.

The notes form part of these financial statements

SANDWELL DEAF COMMUNITY ASSOCIATION

BALANCE SHEET
AT 31 MARCH 2021

	Notes	Unrestricted funds £	Restricted funds £	2021 Total funds £	2020 Total funds £
FIXED ASSETS					
Tangible assets	4	13,658	-	13,658	1,124
CURRENT ASSETS					
Debtors	5	53,123	-	53,123	68,486
Cash at bank		328,057	4,336	332,393	209,726
		<u>381,180</u>	<u>4,336</u>	<u>385,516</u>	<u>278,212</u>
CREDITORS					
Amounts falling due within one year	6	(48,948)	-	(48,948)	(21,344)
NET CURRENT ASSETS		<u>332,232</u>	<u>4,336</u>	<u>336,568</u>	<u>256,868</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		<u>345,890</u>	<u>4,336</u>	<u>350,226</u>	<u>257,992</u>
NET ASSETS		<u><u>345,890</u></u>	<u><u>4,336</u></u>	<u><u>350,226</u></u>	<u><u>257,992</u></u>
FUNDS	7				
Unrestricted funds				345,890	247,988
Restricted funds				4,336	10,004
TOTAL FUNDS				<u><u>350,226</u></u>	<u><u>257,992</u></u>

The financial statements were approved by the Board of Trustees on 25 January 2022 and were signed on its behalf by:

D Nutt -Trustee



The notes form part of these financial statements

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2021

1. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements have been prepared on a going concern basis. The charity is dependent on the continuing support of Sandwell MBC and the grants it provides. The going concern basis is therefore dependent on the continuation of that support.

Accounting convention

The financial statements have been prepared under the historical cost convention, the Charities Act 2011 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

Incoming resources

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

Resources expended

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

Taxation

The charity is exempt from tax on its charitable activities.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Pension costs and other post-retirement benefits

2. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 31 March 2021 nor for the year ended 31 March 2020.

Trustees' expenses

There were no trustees' expenses paid for the year ended 31 March 2021 nor for the year ended 31 March 2020.

SANDWELL DEAF COMMUNITY ASSOCIATION

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

3. STAFF COSTS

	2021 £	2020 £
Wages and salaries	305,729	246,063
Social security costs	10,703	15,506
Other pension costs	4,720	3,391
	<u>321,152</u>	<u>264,960</u>

The average monthly number of employees during the year was as follows:

	2021 24	2020 26
Engaged on charitable activities	<u>24</u>	<u>26</u>

No employees received emoluments in excess of £60,000.

4. TANGIBLE FIXED ASSETS

	Fixtures and fittings £
COST	
At 1 April 2020	2,454
Additions	<u>19,835</u>
At 31 March 2021	<u>22,289</u>
DEPRECIATION	
At 1 April 2020	1,330
Charge for year	<u>7,301</u>
At 31 March 2021	<u>8,631</u>
NET BOOK VALUE	
At 31 March 2021	<u>13,658</u>
At 31 March 2020	<u>1,124</u>

5. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021 £	2020 £
Trade debtors	<u>53,123</u>	<u>68,486</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

6. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2021	2020
	£	£
Trade creditors	12,188	8,752
Other creditors	5,470	10,042
Accruals and deferred income	27,630	-
Accrued expenses	3,660	2,550
	<u>48,948</u>	<u>21,344</u>

7. MOVEMENT IN FUNDS

	At 1.4.20	Net movement in funds	At 31.3.21
	£	£	£
Unrestricted funds			
General fund	192,988	100,665	293,653
Designated fund - Premises move	30,000	-	30,000
Designated fund - IT upgrade	25,000	(2,763)	22,237
	<u>247,988</u>	<u>97,902</u>	<u>345,890</u>
 Restricted funds			
Advocacy	1,250	(1,250)	-
Playscheme	2,000	2,336	4,336
Communication services	4,250	(4,250)	-
Outreach programme	2,504	(2,504)	-
	<u>10,004</u>	<u>(5,668)</u>	<u>4,336</u>
 TOTAL FUNDS	<u>257,992</u>	<u>92,234</u>	<u>350,226</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

7. MOVEMENT IN FUNDS - continued

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	389,626	(288,961)	100,665
Designated fund - IT upgrade	5,500	(8,263)	(2,763)
	395,126	(297,224)	97,902
Restricted funds			
Advocacy	24,250	(25,500)	(1,250)
Playscheme	2,949	(613)	2,336
Community Support for floating support	41,576	(41,576)	-
Communication services	24,250	(28,500)	(4,250)
Outreach programme	-	(2,504)	(2,504)
	93,025	(98,693)	(5,668)
TOTAL FUNDS	488,151	(395,917)	92,234

Comparatives for movement in funds

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.20 £
Unrestricted Funds				
General fund	106,676	111,312	(25,000)	192,988
Designated fund - Premises move	30,000	-	-	30,000
Designated fund - IT upgrade	-	-	25,000	25,000
	136,676	111,312	-	247,988
Restricted Funds				
Advocacy	-	1,250	-	1,250
Playscheme	-	2,000	-	2,000
Communication services	-	4,250	-	4,250
Outreach programme	-	2,504	-	2,504
	-	10,004	-	10,004
TOTAL FUNDS	136,676	121,316	-	257,992

SANDWELL DEAF COMMUNITY ASSOCIATION

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

7. MOVEMENT IN FUNDS - continued

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	373,921	(262,609)	111,312
Restricted funds			
Advocacy	69,288	(68,038)	1,250
Playscheme	2,000	-	2,000
Community Support for floating support	41,576	(41,576)	-
Communication services	24,250	(20,000)	4,250
Outreach programme	2,504	-	2,504
	<u>139,618</u>	<u>(129,614)</u>	<u>10,004</u>
TOTAL FUNDS	<u>513,539</u>	<u>(392,223)</u>	<u>121,316</u>

A current year 12 months and prior year 12 months combined position is as follows:

	At 1.4.19 £	Net movement in funds £	Transfers between funds £	At 31.3.21 £
Unrestricted funds				
General fund	106,676	211,977	(25,000)	293,653
Designated fund - Premises move	30,000	-	-	30,000
Designated fund - IT upgrade	-	(2,763)	25,000	22,237
Restricted funds				
Playscheme	-	4,336	-	4,336
	<u>-</u>	<u>4,336</u>	<u>-</u>	<u>4,336</u>
TOTAL FUNDS	<u>136,676</u>	<u>213,550</u>	<u>-</u>	<u>350,226</u>

SANDWELL DEAF COMMUNITY ASSOCIATION

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

7. MOVEMENT IN FUNDS - continued

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
Unrestricted funds			
General fund	763,547	(551,570)	211,977
Designated fund - IT upgrade	5,500	(8,263)	(2,763)
	769,047	(559,833)	209,214
 Restricted funds			
Advocacy	93,538	(93,538)	-
Playscheme	4,949	(613)	4,336
Community Support for floating support	83,152	(83,152)	-
Communication services	48,500	(48,500)	-
Outreach programme	2,504	(2,504)	-
	232,643	(228,307)	4,336
 TOTAL FUNDS			
	1,001,690	(788,140)	213,550

Designated fund

The designated fund has been allocated by the Board for future anticipated costs in rehoming the organisation to include the first year rent, the associated costs of moving together with the purchase of alerting equipment necessary for the service users and staff.

In addition a further designated fund was created for the IT upgrade, some of which has taken place during the year.

Restricted funds

Advocacy fund - the SDCA Issue Based Advocacy Service is funded by Sandwell MBC, providing a free and confidential service available to all deaf people who live in Sandwell.

Playscheme fund - this is funding secured from SMBC to deliver a specific scheme for deaf children with additional needs during a specific time frame.

Community support for floating support fund - this is a preventative service for deaf people who need short term intervention to manage their independence.

Communication services fund - this is a specific grant for the interpreting service to translate letters, assist with bookings etc

Outreach programme fund - this fund supports deaf people to maintain their social interaction and communication to enhance their mental health

8. RELATED PARTY DISCLOSURES

During the year there were no related party transactions (2020: none).

SANDWELL DEAF COMMUNITY ASSOCIATION

DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 31 MARCH 2021

	2021 £	2020 £
INCOMING RESOURCES		
Voluntary income		
Donations & Legacies	1,777	4,641
Grants	158,855	73,792
Charitable activity income	327,519	435,106
	488,151	513,539
Total incoming resources	488,151	513,539
 RESOURCES EXPENDED		
Charitable activities		
Wages	305,729	246,063
Social security	10,703	15,506
Pensions	4,720	3,391
Insurance	1,569	1,555
Telephone and fax	13,553	12,936
Postage and stationery	1,356	1,847
Information and publications	-	2,917
Other costs	13,334	12,922
Accountancy fees	2,227	4,046
Depreciation	7,300	688
Equipment expensed	2,813	410
Interpreters	7,685	68,599
Travel & subsistence	1,735	5,871
Staff Training and welfare	657	2,194
Staff Costs & Emoluments	-	-
Consultancy fees	5,591	6,298
Entertainment	420	594
Training projects	-	2,100
Room hire	225	50
Bad debts	16,300	4,236
	395,917	392,223
Total resources expended	395,917	392,223
 Net income	92,234	121,316

This page does not form part of the statutory financial statements