

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 on22nd 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><u>364,214</u></u>	<u><u>14,578</u></u>	<u><u>378,792</u></u>	<u><u>458,383</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 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>
		<hr/>	<hr/>
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>

The notes form part of these financial statements

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)