

Registered number: 07966408
Charity number: 1146883

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

TRUSTEES' REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

NORFOLK DEAF ASSOCIATION (NDA)
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REFERENCE AND ADMINISTRATIVE DETAILS OF THE CHARITY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2024

Trustees	P R Prinsley, Chairman C I M I C Cant, Vice Chair R A Moate, Treasurer Dr R J A Cadman S R Chalmers (resigned 27 July 2023) J S L Hirst Dr J E Fitzgerald (resigned 16 November 2023) J Penn (appointed 27 July 2023)
Company registered number	07966408
Charity registered number	1146883
Registered office	14 Meridian Way Norwich Norfolk NR7 0TA
Patrons	Sir Richard Jewson KCVO JP Lady Dannatt MBE, Lord-Lieutenant Norfolk
Chief executive officer	A Derrett
Independent auditors	MA Partners LLP Chartered Accountants 7 The Close Norwich Norfolk NR1 4DJ
Bankers	Santander UK plc Bridle Road Bootle Merseyside L30 4GB
Solicitors	Leathes Prior Solicitors 74 The Close Norwich Norfolk NR1 4DR

NORFOLK DEAF ASSOCIATION (NDA)
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TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2024

The Trustees present their annual report together with the audited financial statements of the Charity for the year 1 April 2023 to 31 March 2024. The Annual report serves the purposes of both a Trustees' report and a directors' report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2019).

Since the Charity qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

Reference and administrative details

The Norfolk Deaf Association (NDA) is a charitable company founded in 1898 and first registered with the Charity Commission in 1962. In February 2012 NDA registered as a Company Limited by Guarantee and, as a consequence, re-registered with the Charity Commission in April 2012. The Charity's governing documents are the Memorandum and Articles of Association. In July 2020, following the approval from the Charity Commission, NDA began to operate under the working name of **Hear for Norfolk**.

The address of the registered office is as shown on the first page. Details of the Trustees/Directors, the Patrons, the Chief Executive Officer and principal professional advisers are also given on the first page.

Norfolk Deaf Association (NDA) Objects

The Norfolk Deaf Association's charitable objects are:

"To relieve and assist Deaf and hard-of-hearing people in the mitigation of the effects of whole or partial lack or defect in hearing or speech or both.

To improve the quality of life and relieve the needs of persons with all degrees of hearing loss or hearing related issues by providing items, support, activities or facilities in the interests of social welfare, designed to improve their condition of life." *(extract from NDA's Memorandum and Articles of Association)*

Structure, governance and management

a. Constitution

Norfolk Deaf Association (NDA) is registered as a charitable company limited by guarantee and was set up by a Memorandum of Association.

b. Methods of appointment or election of Trustees

The management of the Charity is the responsibility of the Trustees who are elected and co-opted under the terms of the Memorandum of Association.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

c. Organisational structure and decision-making policies

The Trustees of NDA have the overall responsibility for the governance and strategic direction of the Charity. Trustees are either elected or co-opted to the Board and can stand for re-election. During this financial year the Board of Trustees consisted of eight Trustees/Directors and had three officers (Chairman, Vice-Chairman and Honorary Treasurer).

The Board of Trustees meets quarterly and reviews strategy and performance, and monitors implementation plans and budgets. In line with the requirements of the governing document Trustees also organise an Annual General Meeting at which elections take place and resolutions are passed.

In between the main Board of Trustees meetings, the Chief Executive Officer has regular communications with the Chairman and the Treasurer.

d. Policies adopted for the induction and training of Trustees

New Trustees are recruited based on the skills and expertise that have been identified as required to effectively govern the Charity. An open recruitment process, as well as targeted approach, is used when recruiting new Trustees. Interested candidates are asked to submit their CV and a statement about why they wish to join the Board, what particular skills they will bring and what contribution to the Board and the Charity they can make. There is a formal interview with the Chairman and the Chief Executive. The candidates are also given the opportunity to visit some of the services and attend one or two Board meetings before making the final commitment.

The current Trustees are familiar with the work of the organisation, as the majority of them have been involved with the Charity for a number of years. A skills audit of individual Trustees is undertaken on a regular basis and the findings inform the future recruitment to the Board.

A Trustee induction e-pack is in place, which is given to all newly recruited Trustees. The pack includes various Charity Commission publications, published accounts, financial procedures, risk assessment documents, the current business plan, working budget, roles and responsibility of a Trustee and the Board, Trustee Code of Conduct and the Memorandum and Articles of Association.

The Chairman of the Board of Trustees and the Chief Executive meet with new Trustees to cover:

- + The obligations of Trustee Board members
- + The main documents that set out the strategic/operational framework for the Charity
- + Resources and the current financial position
- + Future plans and objectives
- + An overview of the work of the organisation and staff team

Trustees are encouraged to attend training sessions to develop their skills and knowledge.

The Trustees adopted the Charity Commission's Charity Governance Code 2017.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Structure, governance and management (continued)

e. Risk management

The Board is responsible for the management of the risks faced by the Charity. Detailed consideration of the risks is delegated to the Chief Executive. Risks are identified, assessed and controls established throughout the year. A formal review of the Charity's risk management processes is undertaken on an annual basis and risks are reviewed on a rolling cycle.

The key controls used by the Charity include:

- + Strategic planning, budgeting, and management accounting
- + Organisational and governance structure and lines of reporting
- + Formal written policies, which are reviewed regularly
- + Hierarchical authorisation and approval levels
- + Regular assessments of risk at Board meetings
- + Formal agenda for trustees' Board activity

Through the risk management processes established for the Charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

Objectives and activities

a. Our Vision and Mission

Our **vision** is to continue to be a provider of high quality and reliable services for people with hearing loss and related conditions, delivered by a team of experienced, knowledgeable, and professional staff and volunteers.

Our **mission** is dedicated to improving the emotional wellbeing, communication, and the overall quality of life of people with hearing loss and related conditions, and their families.

We achieve this by providing practical and emotional support, aural care, hearing aid maintenance, hearing assessment and fitting, otoscopy, hearing loss awareness training, and information on hearing loss and other related conditions.

We are true to our **values** and they are at the heart of everything we do.

Inclusivity – we believe in making our services available and accessible to anyone who needs them. We believe in staff having the ownership of the services we provide and be empowered to proactively make improvements in their areas of work.

Integrity – we believe in treating people with respect, being open, honest and trustworthy. We believe in transparency, accountability, recognising our limitations and in strict adherence to confidentiality.

Responsiveness – we believe in a safe, timely, effective, efficient and flexible *modus operandi*. We believe in responding promptly to the changes in need of our service users, as well as the changes required within the organisation to ensure we maintain a high-quality provision.

Resourcefulness – we believe in finding effective solutions to solve problems, in assessing the need to enable us find 'a way to help'. We believe in planning in accordance with resources available, working as a team and in a collaborative way with other organisations.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Objectives and activities (continued)

b. Main activities undertaken to further the Charity's purposes for the public benefit

The Trustees confirm that they have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance used by the Charity Commission for England and Wales. The Trustees further confirm that the activities of the Charity are carried out, in line with its objects, for the public benefit.

The Charity's main objective for the public benefit is:

To provide providing practical and emotional support, aural care, hearing aid maintenance, hearing loss awareness training, and information on hearing loss and other related conditions to people with all degrees of hearing loss in Norfolk.

The Charity achieves this objective by delivering the following services:

Aural Care Service is aimed at improving the quality of life for people who are affected by excessive ear wax. We offer the Aural Care Service (ear wax removal clinics using suction under magnification and, if required, manual instruments), delivered from easily accessible community-based clinics, mobile ear care clinic, and domiciliary and care home visits for patients that are housebound. The service is run by a team of professionally trained and experienced Aural Care Practitioners, who are registered nurses and have completed specialist aural care training.

Adult Audiology Service is aimed at assessing hearing function, advising on the most beneficial treatment for hearing loss, dispensing and fitting hearing aids. We offer this NHS funded accessible audiology service to people age 50+ with age related hearing loss. The service is delivered by trained, registered and experienced Audiologists from our community-based and mobile clinics, and as well as through domiciliary and care home visits for housebound patients.

Hearing Support Service the aim of this service is to offer assistance to users of NHS hearing aids by providing emotional support, routine maintenance of their hearing aids, advising on their use, communication tactics and the available assistive listening devices. We deliver this service by reaching our service users through home visiting, community-based clinics, and a mobile clinic. This outreach support service is managed and administered by a small team of paid staff and delivered across Norfolk by a team of well-trained and dedicated volunteers. As part of this service, we offer the **Ear Otoscopy clinic**, which is aimed at screening individuals for the presence of ear wax and referring for appropriate treatment, if required.

The Cuppa Care Project offers emotional, wellbeing and practical support, information and advice to members of the community who might experience loneliness or isolation or who might require specialist support or advice. This service is led by Hear for Norfolk and delivered in partnership with local specialist organisations: Vision Norfolk, Hear for Norfolk, Age UK Norwich, Norfolk & Waveney Mind and Age UK Norfolk.

Hearing Loss Awareness Training aims to increase the awareness and understanding of the challenges faced by people with all degrees of hearing loss in the workplace, education and in social settings. The training is delivered face-to-face as well as online, enabling us to meet the needs of different organisations and individuals.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance

a. Review of activities

Organisational level

Throughout the year the Trustees have monitored the implementation of the objectives set for the year through the Chief Executive's report at the Board meetings. The Trustees are pleased to report that the service delivery objectives set for the year have been achieved.

The Trustees are very pleased to report that the organisation continued to increase the capacity and expand the reach of its services to people across Norfolk, due to having robust plans in place, a strong and professional team, and increased reputation resulting in increase in number of referrals, a range of outreach and mobile services and the additional funds secured during the year. This combination enabled the organisation to reliably continue with the delivery of its services, reaching people close to where they live and meeting their needs.

We are very grateful to The Big Lottery Community Fund who have agreed to fund our 'Cuppa Care' Project for the next five years.

Despite the tough operational and funding environment, we succeeded to successfully secure an encouraging level of fundraising income, with funds secured from individual donors, trusts and foundations, together with contracts with the NHS Norfolk and Waveney ICB, the Norfolk and Norwich University Hospital and James Paget University Hospital. We have also been successful with securing community engagement funds through Norfolk Community Foundation and being a delivery partner in Community Voices and REND Projects, aimed at conducting conversations with people in local communities, seeking their feedback and experience regarding local healthcare services and obtaining their views about barriers to access and suggested improvements.

A formal review of the achievements of objectives and key performance indicators set in the Business plan for the year has been carried out by the whole staff team, the finding of which have been reported to and discussed by the Board of Trustees at the end of the financial year. The key objectives and priorities for 2024/25 financial year have been agreed on as part of these meetings. A summary of these objectives can be found in the 'Plans for the future section' of this report.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

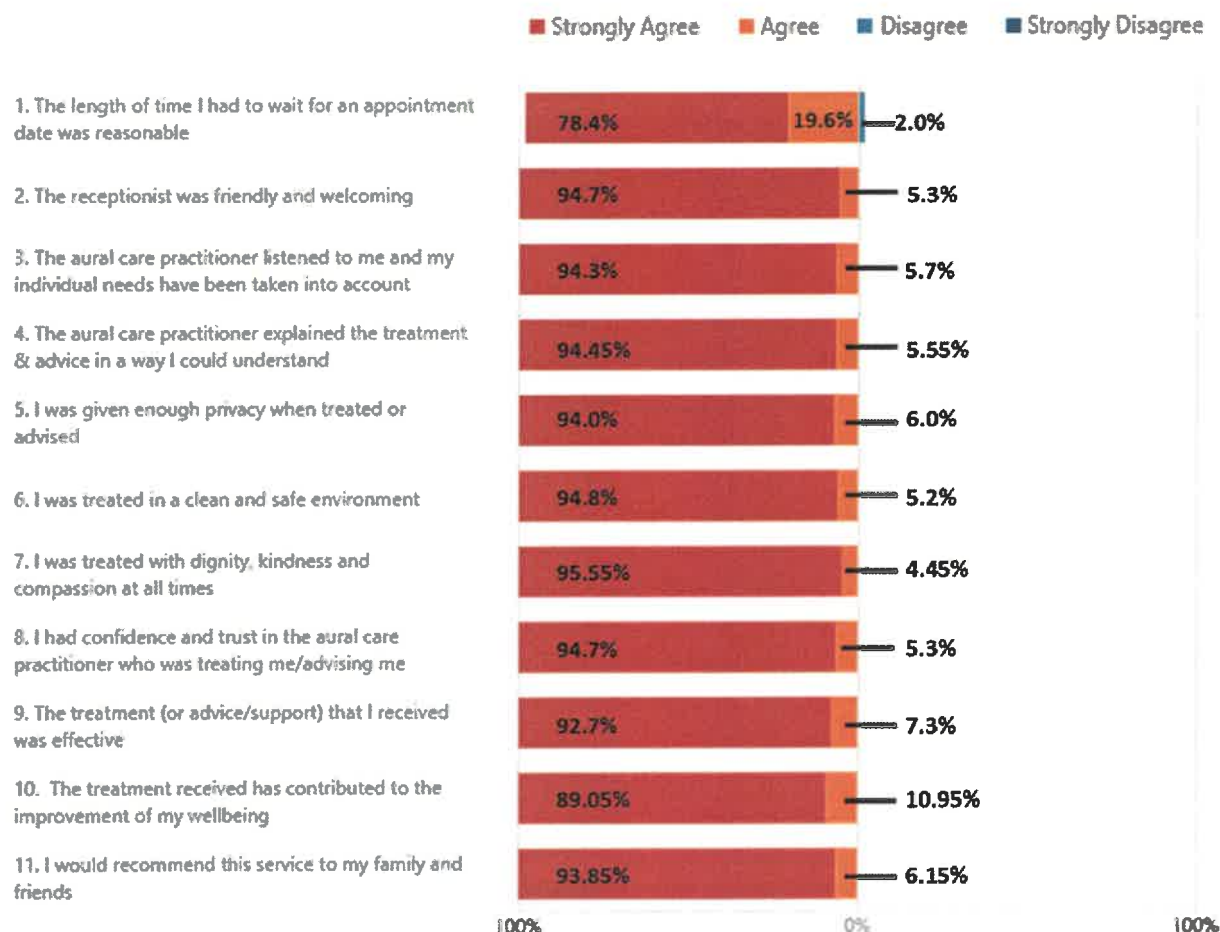
Services

Aural Care Service (ACS) – ear wax removal using microsuction

The Aural Care Service (ACS) has remained very busy and we have experienced a further increase in the level of referrals to the service, which caused a further pressure on the service.

During the year we run **240** mobile clinics and **339** community-based clinics, delivering a total of **11,956** aural care appointments. Of those, **9,841** appointments were attended by patients that have been referred by their GP, **1,078** appointments attended by fee-paying patients and **612** appointments attended by patients referred to us by James Paget University Hospital. In addition, we carried out **425** domiciliary visits.

Patients accessing our Aural Care Service are provided with a post-procedure feedback form that seeks to measure their satisfaction against a number of indicators regarding the care and quality of the service received. Below is a summary of the responses received from 1,170 patients who completed the form. Patients are asked to agree or disagree with a set of statements:



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Many patients write or call us following the procedure to tell us about the difference our support has made to them. A few examples below:

"I just wanted to say thank you for the superb care and treatment I received this morning at Fakenham in the mobile clinic. What lovely staff you have. Wonderfully looked after (by the lady and gent whose names I can't remember now!), very informative and helpful. An absolute 'gem' of a service you are offering and very much appreciated by me. Thank you again for your help with getting my ears firing on all cylinders again!"

"Hi there, on the XX December 2023 I had an appointment at your mobile unit at St Augustine's Way King's Lynn, I just want to say thank you again to the lady who cleared my ears, she really did have a difficult time and tried so, so hard to clear them and eventually succeeded. It made my ears so much better, and subsequently made me feel so much better, thanks again!"

"Thank you all so much for sorting my wax removal problem yesterday; my ears and hearing are such much improved as a result and I feel ready to enjoy my singing commitments. Everyone has been so kind and caring, from the receptionist to the practitioner."

"To you all, I just wanted to say a big thank you for clearing my ear of the blockage that had been there for 5 plus years. I had been so scared to have it done, so had just been living with it. It's thanks to all your kindness in meeting me beforehand to let me see the equipment and talk to me about it all and the wonderful lady who did the suction on the day, who put me completely at ease. I can't thank you all enough. You do a marvellous job, thank you, love CM."

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

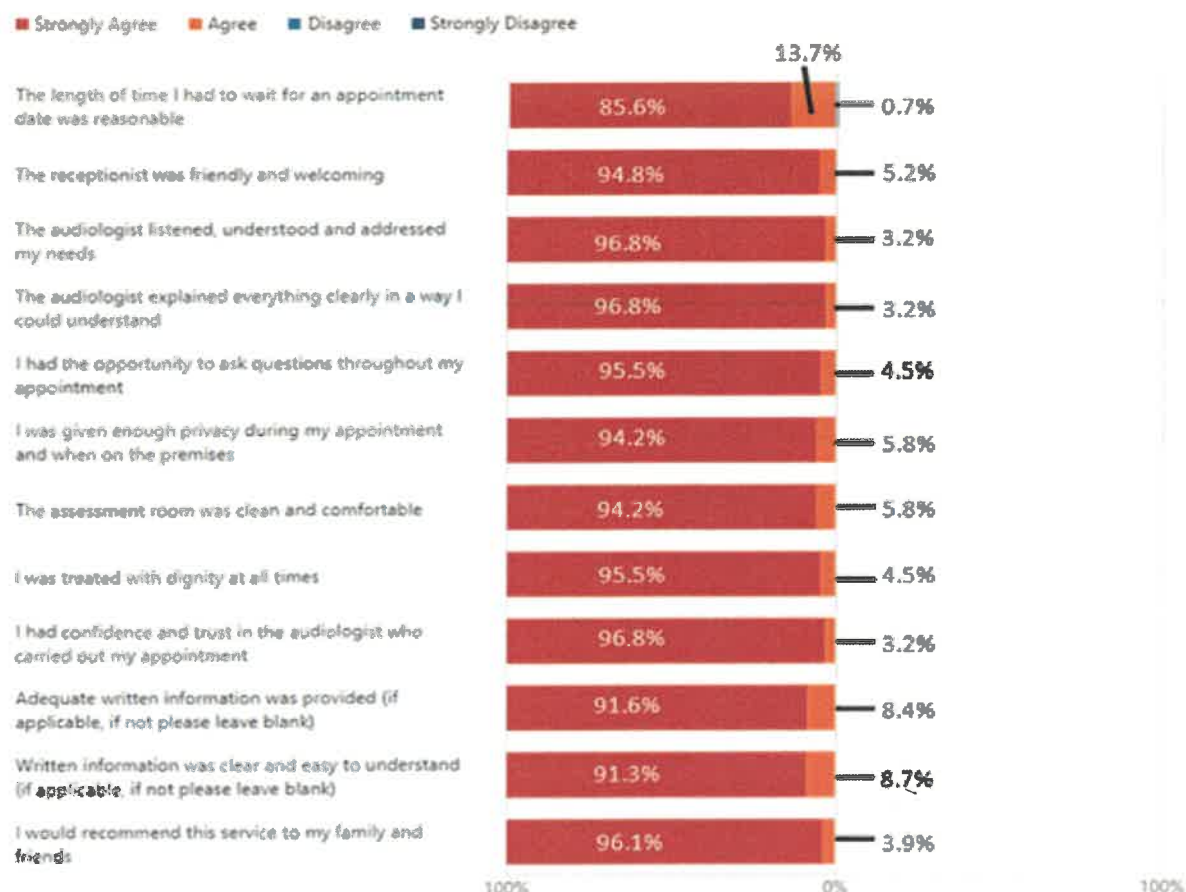
Achievements and performance (continued)

Adult Audiology Service (AAS) – hearing assessment, fitting of hearing aids and aftercare

We steadily developed the AAS during the 2023-24 financial year by appointing another audiologist and setting up mobile hearing assessment clinics. We have also started providing the aftercare to patients issued with hearing aids by our AAS, which is delivered by our hearing support service team.

During this financial year we have delivered **232** community-based clinics, **50** mobile clinics and carried out **368** domiciliary and care homes visits. Through these clinics and visits we have seen **1,530** patients, of which **965** patients have been assessed and fitted with two hearing aids, **79** with one hearing aids, **91** have been referred to the local hospital ENT and Audiology Departments for further investigation due to the complexity of their condition, and **327** patients requiring aural microsuction or were discharged not requiring hearing aids. We have also delivered **1,037** aftercare appointments.

Patients accessing our Adult Audiology Service are provided with a post-assessment/fitting feedback form that seeks to measure their satisfaction against a number of indicators regarding the care and quality of the service received, as well as gain their contribution toward the service improvement. 155 completed questionnaires have been returned and analysed, providing the following insights:



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Like with the other services, we received many unsolicited written and verbal feedback regarding this service and the difference it has made to people accessing it. A few examples below:

"Good afternoon, this is just to convey my thanks to your mobile unit people. First, the Audiologist who tested my hearing at Wymondham on 1st December 23, determined the new aids I needed and took the necessary ear moulds. (I regret that I have no record of her name). Second, Audiologist who, again at Wymondham, assembled and programmed my new aids. Third, your driver/escort on both the above occasions. I didn't get his name, but he was most friendly, helpful and efficient. Finally, your receptionist who took my call that led to these appointments."

"My new NHS Oticon aids are a significant improvement on the previous Phonak in all circumstances. Most particularly, I can now use my iPhone for calls, rather than just texting, and my TV, music and conversation listening are all much improved. (Sadly, I still have trouble with my favourite QI programmes when Stephen Fry mutters, or Sandi Toksvig talks very quickly. But that's an observation, not a complaint. I know miracles are rare!). I hope you will pass on my great appreciation to all involved."

"I would just like to thank you for my recent hearing assessment in August and the preparation of the resultant hearing aids. They have been such a success; I cannot thank you enough. For the first time in many decades, I have been able to hear sounds such as bird song that I'd almost forgotten! I can hear my wife and now my family has to be careful what they say about me. The sometimes feeling of isolation in a noisy world has gone and it is a great sensation."

Like all things, however, there is a downside. I now have to ask my wife to buy less noisy crisps and to use the cutlery drawer more sensitively! I even need the tv turned down on occasions. The change has been immense, and I cannot thank you enough."

"Thank you so much for the excellent service my mother received on Monday, for a hearing assessment and the fitting of new aids."

The Audiologist was very thorough, and patient. Nothing was too much trouble, everything was explained well, and ensured my mother was happy with everything. Although my mother was very anxious and apprehensive about the appointment beforehand, because of the appalling service we received at the previous company (xxxxxxx) for hearing aids. All nerves soon went with the excellent service received from the Audiologist."

My mother can now even hear the clock ticking, the first time in a number of years, so a massive improvement! Thank you for the new hearing aids and the excellent service."

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

Hearing Support Service (HSS) – maintenance of NHS issued hearing aids and ear otoscopy

The Hearing Support Service (HSS) is one of our key support services, which was established over 30 years ago and offers practical assistance, information and advice to users of NHS hearing aids. The support provided by the HSS is absolutely necessary and essential for continued and regular use of hearing aids, as hearing aid components deteriorate with daily use and need regular maintenance or replacement to keep them in working condition and effective. The majority of our service users are not able to undertake the self-maintenance due to age-related dexterity, frailty or memory issues.

HSS is highly accessible and is delivered across Norfolk by a small team of part-time staff, and a team of well-trained and dedicated volunteers via home visiting, community-based and mobile clinics, over the phone, online and via the postal service.

During the year we have increased the number of community-based clinics sessions and mobile clinics venues, as well as added the provision of hearing support to some of the 'Cuppa Care' sessions. This enabled us to increase the reach of the service and support more people closer to where they live.

To deliver the service we are working in close collaboration with Audiology Departments from the Norfolk & Norwich University Hospital, James Paget University Hospital, and West Suffolk Hospital. The hospitals provide us with the supplies required to undertake maintenance and repair work, as well as assist with the training of our volunteers. We work closely with a number of care homes, GP Practices, local charities, community organisations and supermarkets, who make their premises available to us free of charge, so we can run our community-based clinics or use the car parks to accommodate our mobile clinic.

HSS supports a large proportion of the elderly population of Norfolk. A big percentage of this cohort are experiencing hearing loss by virtue of ageing, but they are also affected by other issues such as loneliness, isolation, ill health, mobility issues and challenges with access to services due to the rurality of our county. Rural and coastal areas of Norfolk experience challenges with their infrastructure, with many residential areas lacking reliable public transport and access to services. We do our best to bring our services into the community to ensure equal access.

To alleviate some of these challenges and to ensure that our support is accessible, we run our HSS clinics across the county on a regular and timetabled basis from either our mobile clinic, covering 33 locations across Norfolk, 7 community-based venues, 19 care homes/sheltered accommodations, and domiciliary visits for housebound service users. Clinic sessions are generally run as 2-hour sessions, with the length of the appointment being 15 minutes on average.

During this financial year we held **459 clinics**, delivering a total of **3,417** appointments to **3,173** unique service users. Out of this total **228** service users received a home visit through **234** appointments, **1,730** were seen at a community-based clinic through **1,869** appointments and **1,215** were helped on the mobile clinic through **1,410** appointments. We estimate that we supported an additional **1,550** people over the phone, e-mail or letter with advice, information or help with accessing services provided by local hospitals Audiology Departments or other healthcare providers. **840** new people joined this service during the year.

Our Community Engagement Officer has been holding conversations with people accessing the HSS and below are just a few examples of the feedback received:

'A 86 years old lady stated that to have HSS nearby and locally is perfect for her and she does not know what she would do if we did not visit with a mobile clinic. In her own words she was "Ecstatic" to have her hearing aids maintained locally and to a high standard.'

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

'Mrs B came to Aylsham for HSS and uses the service regularly. She likes the mobile clinic as she does not have to travel far and likes the convenience. "The service provided is always excellent and 100%".

We regularly receive written and verbal unsolicited feedback from people accessing the HSS, with a few examples provided below:

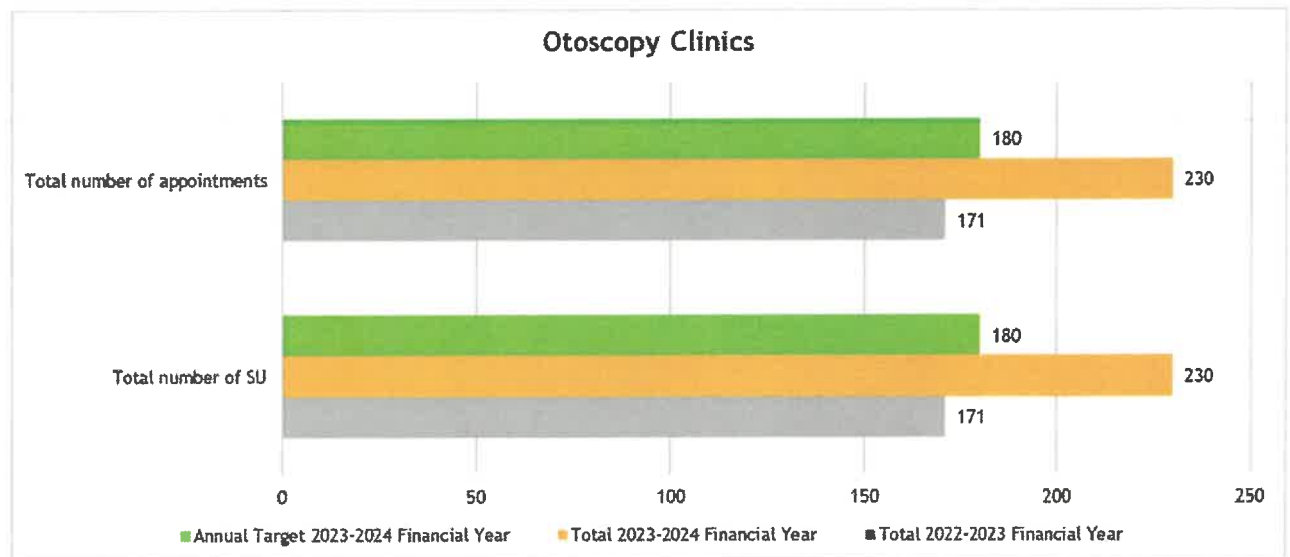
"Dear staff, I am writing with my sincere thank you for all you do. It's a wonderful service being so close to where I live. You are lovely caring people with a smile every time. It's a rarity in this day and age. Thank you again."

"Please find enclosed a cheque as a donation from my father as a thank you for your home visiting hearing aid service. Dad is severe sight impaired so going out to new places can be difficult for him. Your staff were absolutely wonderful and very patient so thank you."

Mr D rang to say a "Big THANK you for sorting out his home visit this morning. Really quick and super service."

Mrs M daughter in law rang in to pass on a huge thank you to every member of staff involved in making the hearing aids happen for her mother-in-law. *"We have been trying for a long time to get things moving with the doctors and Aylsham Lodge, and we have achieved what we thought was impossible with your help."*

The **Otoscopy** clinics, which we introduced in the previous financial year have performed well too and by the end of the 2023-24 financial year we have seen many more patients than the set target, as well as in comparison to the previous year.



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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

'Cuppa Care' Project

We continued with the delivery of this project throughout the year, expanding on the number of locations visited and adding the hearing support provision to a number of 'Cuppa Care' session to enable a more holistic delivery of support provided. The delivery was supported by project partners - Vision Norfolk, Age UK Norwich, Norfolk & Waveney Mind, Age UK Norfolk and community connectors from North Norfolk District Council.

During this financial year we have delivered **363** support sessions from **32** locations across Norfolk. In total we supported **1,219** people though **1,347** contacts. This number does not include by-passers who picked up information/leaflets and enquired about the project. The greater majority of people attended the sessions for social interaction ('a chat and a coffee'), though many have also attended to have their hearings aids maintained, receive information on assistive technology (listening and sight), benefits advice, advice regarding older age issues, key safe installations, raising energy costs, electricity meters and volunteering.

People attending the 'Cuppa Care' session are asked to complete the outcomes measuring form, which explores the difference our support makes. The questionnaire consists of four probing statements that service users we asked to agree or disagree with to help us identify the difference our support is making. The following rating as provided by 307 respondents:



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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Achievements and performance (continued)

We have also asked people to provide further information regarding the difference our support makes:

"I've chatted with people and made friends in the same hearing position as me. Cuppa Care joins people together."

"Cuppa Care makes a good way of meeting people. They make us feel very welcome. It's good to talk to people with the same problems."

"It gives me confidence to know I will always have support."

"Knowing someone is available to help with any small difficulties with hearing."

"Very helpful and friendly service. Staff made me feel comfortable."

"A big difference as to get public transport to Norwich is hard for me, so I am tired when I get to my appointment."

"Easy to access without travelling to other providers of different services."

"Easier to talk to someone face to face".

"Lovely conversations. Friendship."

"Information about help that's available."

"Good to have support when needed in rural Norfolk. Not too many services for remote areas."

Hearing Loss Awareness Training (HLAT)

During this financial year we have held a total of 4 external training sessions, training a total of 59 people from Age UK, Kings Lynn Borough Council and the Inspiration Trust. The feedback from the training is very positive, with 100% of attendees stating 'strongly agree' or 'agree' that having attended the course they -

- Have a better understanding of the hearing loss
- Have a better understanding about how to communicate with people who have hearing loss
- They can apply what they learnt in their setting

Further feedback included:

"Very informative, the trainer was brilliant, explaining things in a clear manner."

"Really well presented and informative. Thank you!"

"The practical activities were really helpful!"

"Excellent, informative and incredibly well presented."

"The trainer was engaging, friendly and really informative. I feel much more knowledgeable and have learnt so much. Would recommend!"

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TRUSTEES' REPORT (CONTINUED)
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Achievements and performance (continued)

b. Employees and volunteers

The Trustees would like to pay tribute to the small team of paid staff for their work, professionalism, and commitment and equally to all the volunteers whose help is essential and invaluable in the delivery of the Hearing Support Service and the Otoscopy Clinic.

The Trustees acknowledge the difficult times faced during the year due to the substantially increased demand and pressure on the services and on staff capacity, as well as due to the development and implementation of a new service. Trustees are very appreciative to all staff and volunteers who have given their utmost to ensure that services continue to be maintained at a high quality and that Hear for Norfolk continues to be a reliable organisation and able to reach the most vulnerable in our county.

A family member of a service user we supported for a number of years wrote to us to say:

"To all the staff at Hear for Norfolk. Thank you for all your help with our darling mother who died peacefully at home with dignity and grace. Her hearing aids transformed her life in the last months. They were so much more comfortable, and she could hear the birds singing in the garden. She could also hear us when we rang her on the phone such a joy to us. You were all so kind, patient, efficient and caring, and she enjoyed her visits to see you all."

The Trustees would also like to thank all our members and the Friends of Hear for Norfolk for their continued support and commitment.

c. Plans for the future

Our main plans for the coming financial year are:

1. Increase the capacity and expand the reach of the Adult Audiology Service.
2. Further increase the staff capacity to achieve an increase in the number of appointments and reduce the waiting time for the Aural Care Service clinics across Norfolk.
3. Retain the Aural Care Service Contract with James Paget University Hospital and re-tender for the Aural Care Service contract with Norfolk & Waveney Integrated Board as and when the decision is made by the ICB regarding the service provision in the area.
4. Ensure the sustainability of our Hearing Support Service, by developing innovative and alternative methods of raising funds for the service.
5. Recruit and train additional volunteers for the Hearing Support Service and the Otoscopy Clinics.
6. Maintain positive working relationships with the NHS Norfolk & Waveney ICB, Audiology Departments at the local hospitals and other providers of NHS funded Audiology Services.
7. Ensure the sustainability of the 'Cuppa Care' Project.
8. Proactively promote the Hearing Loss Awareness Training to care homes, medical practices and other community organisations.
9. Focus resources on raising revenue funds from Trusts and Foundations, individual donors, commercial organisations and Friends of Hear for Norfolk.
10. Review and remodel the website to enable online appointments booking.
11. Review organisational policies, procedures and operating standards in line with schedule.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Financial review

a. Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

b. Reserves policy

Free reserves are unrestricted funds that are freely available to be spent on any of the Charity's objectives. Tangible fixed assets and the connected bank loans are not included in free reserves as the assets are essential to the Charity's activities and their disposal would adversely impact on its ability to deliver its aims.

The minimum level of free reserves is set by the Board of Trustees on an annual basis and regularly monitored throughout the year. Action will be taken if actual free reserves fall significantly below the level established.

In determining the level of free reserves, Trustees consider the financial impact of the risks facing the Charity, including the loss of income from partner agencies and voluntary donations, and balance the need to hold sufficient reserves to enable the Charity to:

- Continue its activities when faced with unforeseen circumstances,
- Maximize expenditure on charitable activities.

The policy for 2023/24 was to hold a target minimum level of three months projected annual expenditure and ideally at a target level of six months projected annual expenditure in free reserves (as defined by the Charity Commission), assessed to be £289,090. However, as a result of low level of unrestricted reserves in the previous year, the increase in operational costs due to the need to increase staffing capacity to be able to manage and respond to demand and the changes in funding priorities by many trusts and foundations, this level was not achieved. Therefore, the free reserves as at 31 March 2024 were **£180,163** (2023 - £152,486).

For the 2024/25 financial year the Trustees aim to focus their efforts on ensuring that all services remain sustainable and viable by raising the required funds and securing the current reserves target of two months of projected annual expenditure, which is £192,688. The medium-term ambition is to build up the free reserves with the initial target of £289,032, which represents three months' projected running costs, increasing to six months of annual expenditure in the long-term.

Designated funds are funds set aside by the Trustees out of unrestricted funds to fund specific future purposes and projects. As at 31 March 2024 the Charity had no designated funds.

As at 31 March 2024, the Charity had restricted funds of **£24,950** (2023 - £33,232). Restricted funds are funds received for undertaking an activity specified by the donor when making the gift or may result from the terms of an appeal for funds. Details of the restricted funds are given in note 17.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2024

Statement of Trustees' responsibilities

The Trustees (who are also the directors of the Charity for the purposes of company law) 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).

Company law requires the Trustees to prepare financial statements for each financial . Under company law, the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the Charity and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgments and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) 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 adequate accounting records that are sufficient to show and explain the Charity's transactions and disclose with reasonable accuracy at any time the financial position of the Charity and enable them to ensure that the financial statements comply with the Companies Act 2006. 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.

Disclosure of information to auditors

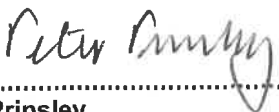
Each of the persons who are Trustees at the time when this Trustees' report is approved has confirmed that:

- so far as that Trustee is aware, there is no relevant audit information of which the charity's auditors are unaware, and
- that Trustee has taken all the steps that ought to have been taken as a Trustee in order to be aware of any relevant audit information and to establish that the charity's auditors are aware of that information.

Auditors

The auditors, MA Partners LLP, have indicated their willingness to continue in office. The designated Trustees will propose a motion reappointing the auditors at a meeting of the Trustees.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
P R Prinsley
(Trustee)

Date: 18/9/24

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORFOLK DEAF ASSOCIATION (NDA)

Opinion

We have audited the financial statements of Norfolk Deaf Association (NDA) (the 'charitable company') for the year ended 31 March 2024 which comprise the Statement of financial activities, the Balance sheet, the Statement of cash flows and the related notes, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2024 and of its incoming resources and application of resources, including its income and expenditure for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

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

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the Trustees' use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

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

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORFOLK DEAF ASSOCIATION (NDA)
(CONTINUED)

Other information

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

We have nothing to report in this regard.

Opinion on other matters prescribed by the Companies Act 2006

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

- the information given in the Trustees' report for the financial year for which the financial statements are prepared is consistent with the financial statements.
- the Trustees' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of our knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Trustees' report.

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

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

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORFOLK DEAF ASSOCIATION (NDA)
(CONTINUED)

Responsibilities of trustees

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

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

Auditors' responsibilities for the audit of the financial statements

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

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

Explanation as to what extent the audit was considered capable of detecting irregularities, including fraud

The objectives of our audit in respect of fraud, are; to identify and assess the risks of material misstatement of the financial statements due to fraud; to obtain sufficient appropriate audit evidence regarding the assessed risks of material misstatement due to fraud, through designing and implementing appropriate responses to those assessed risks; and to respond appropriately to instances of fraud or suspected fraud identified during the audit. However, the primary responsibility for the prevention and detection of fraud rests with both management and those charged with governance of the charitable company.

Our approach was as follows:

- We obtained an understanding of the legal and regulatory requirements applicable to the charitable company and considered that the most significant are the Charities Act 2022 and UK financial reporting standards as issued by the Financial Reporting Council.
- We obtained an understanding of how the charitable company complies with these requirements by discussions with those charged with governance.
- We assessed the risk of material misstatement of the financial statements, including the risk of material misstatement due to fraud and how it might occur, by holding discussions with those charged with governance.
- We inquired of those charged with governance as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

INDEPENDENT AUDITORS' REPORT TO THE MEMBERS OF NORFOLK DEAF ASSOCIATION (NDA)
(CONTINUED)

Based on this understanding, we designed specific appropriate audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of those charged with governance and obtaining additional corroborative evidence as required.

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

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. This description forms part of our Auditors' report.

Use of our report

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



Frank Shippam BSc FCA DChA (Senior statutory auditor)

for and on behalf of

MA Partners LLP

Chartered Accountants

7 The Close

Norwich

Norfolk

NR1 4DJ

Date: 18 September 2024

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2024**

	Note	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Income from:					
Donations, grants and legacies	3	37,269	44,823	82,092	123,851
Charitable activities	4	848,418	86,823	935,241	740,165
Other trading activities	5	2,405	-	2,405	3,190
Investments	6	112	-	112	522
Total income		888,204	131,646	1,019,850	867,728
Expenditure on:					
Raising funds	7,8	19,959	-	19,959	21,755
Charitable activities:					
Depreciation		43,063	-	43,063	30,166
Other charitable activities		829,774	139,928	969,702	705,325
Total expenditure		892,796	139,928	1,032,724	757,246
Net (expenditure)/income before net gains/(losses) on investments		(4,592)	(8,282)	(12,874)	110,482
Net gains/(losses) on investments		629	-	629	(1,674)
Net movement in funds		(3,963)	(8,282)	(12,245)	108,808
Reconciliation of funds:					
Total funds brought forward		260,303	33,232	293,535	184,727
Net movement in funds		(3,963)	(8,282)	(12,245)	108,808
Total funds carried forward		256,340	24,950	281,290	293,535

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 26 to 47 form part of these financial statements.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)
REGISTERED NUMBER: 07966408

BALANCE SHEET
AS AT 31 MARCH 2024

	Note	2024 £	2023 £
Fixed assets			
Tangible assets	13	76,177	107,817
		<u>76,177</u>	<u>107,817</u>
Current assets			
Debtors	14	78,704	80,711
Investments	15	51,236	607
Cash at bank and in hand		144,440	163,095
		<u>274,380</u>	<u>244,413</u>
Creditors: amounts falling due within one year	16	(69,267)	(58,695)
Net current assets		<u>205,113</u>	<u>185,718</u>
Total net assets		<u><u>281,290</u></u>	<u><u>293,535</u></u>
Charity funds			
Restricted funds	17	24,950	33,232
Unrestricted funds			
Tangible fixed assets	17	-	107,817
General funds	17	256,340	152,486
		<u>256,340</u>	<u>260,303</u>
Total unrestricted funds	17	<u>256,340</u>	<u>260,303</u>
Total funds		<u><u>281,290</u></u>	<u><u>293,535</u></u>

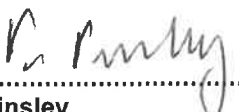
NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)
REGISTERED NUMBER: 07966408

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2024

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
P R Prinsley
(Trustee)
Date: 18/9/24

The notes on pages 26 to 47 form part of these financial statements.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2024

	2024	2023
	£	£
Cash flows from operating activities		
Net cash used in operating activities	42,656	122,684
Cash flows from investing activities		
Dividends, interests and rents from investments	112	522
Purchase of tangible fixed assets	(11,423)	(106,356)
Proceeds from sale of investments	-	26,274
Purchase of investments	(50,000)	-
Net cash used in investing activities	(61,311)	(79,560)
Change in cash and cash equivalents in the year	(18,655)	43,124
Cash and cash equivalents at the beginning of the year	163,095	119,971
Cash and cash equivalents at the end of the year	144,440	163,095

The notes on pages 26 to 47 form part of these financial statements

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

1. General information

Norfolk Deaf Association is a company limited by guarantee and registered in England and Wales.

2. Accounting policies

2.1 Basis of preparation of financial statements

The financial statements 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), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Norfolk Deaf Association (NDA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

2.2 Income

All income is recognised once the Charity has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

The recognition of income from legacies is dependent on establishing entitlement, the probability of receipt and the ability to estimate with sufficient accuracy the amount receivable. Evidence of entitlement to a legacy exists when the Charity has sufficient evidence that a gift has been left to them (through knowledge of the existence of a valid will and the death of the benefactor) and the executor is satisfied that the property in question will not be required to satisfy claims in the estate. Receipt of a legacy must be recognised when it is probable that it will be received and the fair value of the amount receivable, which will generally be the expected cash amount to be distributed to the Charity, can be reliably measured.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.3 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, 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 classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

Expenditure on raising funds includes all expenditure incurred by the Charity to raise funds for its charitable purposes and includes costs of all fundraising activities events and non-charitable trading.

Expenditure on charitable activities is incurred on directly undertaking the activities which further the Charity's objectives, as well as any associated support costs.

All expenditure is inclusive of irrecoverable VAT.

2.4 Tangible fixed assets and depreciation

Tangible fixed assets are initially recognised at cost. After recognition, under the cost model, tangible fixed assets are measured at cost less accumulated depreciation and any accumulated impairment losses. All costs incurred to bring a tangible fixed asset into its intended working condition should be included in the measurement of cost.

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following basis:

Short-term leasehold property	-	25%
Medical equipment	-	25%
Motor vehicles	-	25%
Office equipment	-	25%
Computer equipment	-	33%

2.5 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.

2.6 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.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

2. Accounting policies (continued)

2.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably.

Liabilities are recognised at the amount that the Charity anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

2.8 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.

2.9 Pensions

The Charity operates a defined contribution pension scheme and the pension charge represents the amounts payable by the Charity to the fund in respect of the year.

2.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the Charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes. The aim and use of each designated fund is set out in the notes to the financial statements.

Restricted funds are funds which are to be used in accordance with specific restrictions imposed by donors or which have been raised by the Charity for particular purposes. The costs of raising and administering such funds are charged against the specific fund. The aim and use of each restricted fund is set out in the notes to the financial statements.

Investment income, gains and losses are allocated to the appropriate fund.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

3. Income from donations, grants and legacies

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Donations	36,169	-	36,169	38,055
Legacies	-	-	-	31,000
Grants	500	44,823	45,323	54,796
Corporate support	600	-	600	-
Total 2024	<u>37,269</u>	<u>44,823</u>	<u>82,092</u>	<u>123,851</u>
<i>Total 2023</i>	<u>75,355</u>	<u>48,496</u>	<u>123,851</u>	

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

4. Income from charitable activities

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Aural Care - Norfolk & Waveney ICB	371,403	-	371,403	324,097
Adult Audiology - Norfolk & Waveney ICB	356,809	-	356,809	143,944
Cuppa Care Project - the National Lottery Community Fund	-	35,235	35,235	72,467
Aural Care - Fee income	50,355	-	50,355	53,860
Aural Care - James Paget University Hospital	33,002	-	33,002	40,425
Hearing Support - Norfolk & Waveney ICB	-	39,166	39,166	38,270
NNUH	35,307	-	35,307	23,242
Hearing Loss Awareness Training	1,542	-	1,542	-
Cuppa Care Project	-	12,422	12,422	43,860
Total 2024	848,418	86,823	935,241	740,165
<i>Total 2023</i>	<i>585,568</i>	<i>154,597</i>	<i>740,165</i>	

5. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2024 £	Total funds 2024 £	Total funds 2023 £
Friends of NDA	2,372	2,372	2,549
Miscellaneous income	33	33	641
	2,405	2,405	3,190

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

6. Investment income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Dividends received	112	112	522

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Wages and salaries	17,647	17,647	19,116
Social security costs	1,994	1,994	2,247
Contribution to defined contribution pension schemes	318	318	320
	19,959	19,959	21,683

8. Investment management costs

	Unrestricted funds 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Investment management fees	-	-	72

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

9. Analysis of expenditure by activities

	Activities undertaken directly 2024 £	Support costs 2024 £	Total funds 2024 £	Total funds 2023 £
Hearing Support Service	128,492	7,269	135,761	144,370
Aural Care Service	411,888	12,672	424,560	370,660
Cuppa Care Project	63,169	2,154	65,323	42,374
Adult Audiology Service	369,013	12,846	381,859	166,831
Community Voices & Rend	5,262	-	5,262	11,256
	<u>977,824</u>	<u>34,941</u>	<u>1,012,765</u>	<u>735,491</u>
<i>Total 2023</i>	<u>709,734</u>	<u>25,757</u>	<u>735,491</u>	

Analysis of direct costs

	Cuppa Care Project - the National Lottery Community Fund 2024 £	Aural Care Service 2024 £	Cuppa Care Project 2024 £	Adult Audiology Service 2024 £
Staff costs	76,759	270,708	33,876	177,052
Depreciation	2,971	16,258	14,236	9,598
Premises	13,284	27,040	2,702	13,533
Legal & Professional	(1,161)	5,500	250	1,250
Computer & IT support	7,135	16,032	1,983	12,696
General running expenses	19,985	74,468	8,023	151,908
Volunteers costs	6,619	-	47	-
Marketing	2,900	1,882	2,052	2,976
	<u>128,492</u>	<u>411,888</u>	<u>63,169</u>	<u>369,013</u>
<i>Total 2023</i>	<u>134,907</u>	<u>358,539</u>	<u>41,601</u>	<u>163,535</u>

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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

9. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	Community Voices & Rend 2024 £	Total funds 2024 £	Total funds 2023 £
Staff costs	4,757	563,152	410,647
Depreciation	-	43,063	30,166
Premises	-	56,559	57,391
Legal & Professional	-	5,839	2,884
Computer & IT support	-	37,846	36,921
General running expenses	505	254,889	163,545
Volunteers costs	-	6,666	5,009
Marketing	-	9,810	3,171
	<u>5,262</u>	<u>977,824</u>	<u>709,734</u>
<i>Total 2023</i>	<u>11,152</u>	<u>709,734</u>	

Analysis of support costs

	Cuppa Care Project - the National Lottery Community Fund 2024 £	Aural Care Service 2024 £	Cuppa Care Project 2024 £	Adult Audiology Service 2024 £
Premises	1,476	3,004	300	1,504
Legal & Professional	1,389	1,620	231	5,310
Other staff costs	4,404	8,048	1,623	6,032
	<u>7,269</u>	<u>12,672</u>	<u>2,154</u>	<u>12,846</u>
<i>Total 2023</i>	<u>9,463</u>	<u>12,121</u>	<u>773</u>	<u>3,296</u>

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

9. Analysis of expenditure by activities (continued)

Analysis of support costs (continued)

	Community Voices & Rend 2024 £	Total funds 2024 £	<i>Total funds 2023 £</i>
Premises	-	6,284	6,284
Legal & Professional	-	8,550	2,533
Other staff costs	-	20,107	16,940
	<hr/> - <hr/>	<hr/> 34,941 <hr/>	<hr/> 25,757 <hr/>
<i>Total 2023</i>	<hr/> 104 <hr/>	<hr/> 25,757 <hr/>	

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

10. Auditors' remuneration

	2024 £	2023 £
Fees payable to the Charity's auditor for the audit of the Charity's annual accounts	6,750	-
Fees payable to the Charity's auditor in respect of:		
All taxation advisory services not included above	1,800	-
All assurance services not included above	-	2,125
	<u>6,750</u>	<u>2,125</u>

11. Staff costs

	2024 £	2023 £
Wages and salaries	539,375	401,566
Social security costs	37,336	26,381
Contribution to defined contribution pension schemes	6,400	4,383
	<u>583,111</u>	<u>432,330</u>

The average number of persons employed by the Charity during the year was as follows:

	2024 No.	2023 No.
Employees	26	21

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

	2024 No.	2023 No.
In the band £60,001 - £70,000	-	1
In the band £70,001 - £80,000	1	-

The total remuneration for key management personnel, including employer pension contributions and employer national insurance contributions, for the year totalled **£177,968** (2023 - £147,283).

12. Trustees' remuneration and expenses

During the year, no Trustees received any remuneration or other benefits (2023 - £NIL).

During the year ended 31 March 2024, no Trustee expenses have been incurred (2023 - £NIL).

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**NOTES TO THE FINANCIAL STATEMENTS
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13. Tangible fixed assets

	Short-term leasehold property £	Medical equipment £	Motor vehicles £	Office equipment £	Computer equipment £	Total £
Cost or valuation						
At 1 April 2023	9,844	37,073	143,314	6,540	16,561	213,332
Additions	-	408	6,575	774	3,666	11,423
At 31 March 2024	9,844	37,481	149,889	7,314	20,227	224,755
Depreciation						
At 1 April 2023	1,716	9,550	79,882	4,062	10,305	105,515
Charge for the year	2,461	8,264	27,814	993	3,531	43,063
At 31 March 2024	4,177	17,814	107,696	5,055	13,836	148,578
Net book value						
At 31 March 2024	5,667	19,667	42,193	2,259	6,391	76,177
At 31 March 2023	8,128	27,523	63,432	2,478	6,256	107,817

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**NOTES TO THE FINANCIAL STATEMENTS
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14. Debtors

	2024 £	2023 £
Due within one year		
Trade debtors	75,709	79,902
Other debtors	-	225
Prepayments and accrued income	2,995	584
	<u>78,704</u>	<u>80,711</u>

15. Current asset investments

	2024 £	2023 £
Unlisted investments	<u>51,236</u>	<u>607</u>

16. Creditors: Amounts falling due within one year

	2024 £	2023 £
Trade creditors	44,017	46,696
Other taxation and social security	17,259	9,874
Other creditors	1,241	-
Accruals and deferred income	6,750	2,125
	<u>69,267</u>	<u>58,695</u>

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

17. Statement of funds

Statement of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Unrestricted funds						
Tangible fixed assets	107,817	-	(43,063)	(64,754)	-	-
General funds						
General Funds	152,486	888,204	(849,733)	64,754	629	256,340
Total Unrestricted funds	260,303	888,204	(892,796)	-	629	256,340
Restricted funds						
Norfolk & Waveney Integrated Care Board (ICB)	-	39,166	(39,166)	-	-	-
The National Lottery Community Fund - Cuppa Care Project	-	35,235	(17,618)	-	-	17,617
Alan Boswell Group Charitable Trust	-	10,000	(5,000)	-	-	5,000
Norfolk Community Foundation - NHS Charities Together	2,070	12,422	(14,492)	-	-	-
Norfolk and Waveney Community Voices	-	6,910	(6,910)	-	-	-

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

17. Statement of funds (continued)

Statement of funds - current year (continued)

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Norfolk Community Foundation - Saracen's Norfolk Fund	-	5,000	(5,000)	-	-	-
Norfolk Community Foundation - REND Project	1,818	4,913	(6,731)	-	-	-
RC Snelling Charitable Trust	-	4,000	(4,000)	-	-	-
The D'Oyly Carte Charitable Trust	-	3,500	(1,167)	-	-	2,333
The Clan Trust	-	2,000	(2,000)	-	-	-
Paul Bassham Charitable Trust	-	2,000	(2,000)	-	-	-
The Lady Hind Trust	-	2,000	(2,000)	-	-	-
The Mickleham Trust	-	2,000	(2,000)	-	-	-
Lord Cazens- Hardy Charitable Trust	-	1,000	(1,000)	-	-	-
The John Jarrold Trust	-	1,000	(1,000)	-	-	-
The Mr & Mrs Philip Rackham Charitable Trust	-	500	(500)	-	-	-
Rotary Club Norwich	11,206	-	(11,206)	-	-	-
The National Lottery Community Fund - Hearing Support Service	6,039	-	(6,039)	-	-	-
Other Cuppa Care restricted funds	4,016	-	(4,016)	-	-	-
Other restricted funds	8,083	-	(8,083)	-	-	-

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

Statement of funds - current year (continued)Page 40

NORFOLK DEAF ASSOCIATION (NDA)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024

17. Statement of funds (continued)

Norfolk & Waveney Integrated Care Board (ICB) funding is used towards providing advice and a hearing support service for NHS hearing aid users throughout Norfolk and for working with organisations who refer newly diagnosed hearing aid users to the Charity.

The National Lottery Community Fund - first payment of a five-year funding toward the Cuppa Care Project operational costs.

Alan Boswell Group Charitable Trust funds are used towards the salary of Hearing Support Service worker.

The Norfolk Community Foundation NHS Charities Together Fund funds are used towards the operational costs of the Cuppa Care Project.

The Norfolk & Waveney Community Voices funds are used towards the delivery of Community Voices Project.

The Norfolk Community Foundation - Saracen's Norfolk Fund funds are used towards the salary of Hearing Support Service worker.

The Norfolk Community Foundation REND project funds are used towards the delivery of REND Project.

The R C Snelling Charitable Trust funds were used towards the purchase and conversion of the vehicle for the Cuppa Care Project.

The D'Oyly Carte Charitable Trust funds are used towards the delivery of the Hearing Support Service.

The Clan Trust funds were used towards the purchase and conversion of the vehicle for the Cuppa Care Project.

The Paul Bassham Charitable Trust funds are used towards the cost of delivering the Hearing Support Service.

The Lady Hind Trust funds are used towards the cost of the Hearing Support Service mobile clinic.

The Mickleham Trust funds are used towards the cost of delivering the Hearing Support Service.

Lord Cazens-Hardy Charitable Trust funds are used towards the cost of delivering the Hearing Support Service.

The John Jarrold Trust funds are used towards the delivery of the Cuppa Care Project.

The Mr & Mrs Philip Rackham Charitable Trust funds are used towards the cost of delivering the Hearing Support Service mobile clinic.

Rotary Club Norwich provided funding towards the purchase and conversion of the 'Cuppa Care' bus.

The National Lottery Community Fund - the carry forward balance of the last year of a three-year grant towards the running costs of the Hearing Support Service.

The Other Cuppa Care restricted funds are used towards the operational costs of the Cuppa Care Project.

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**NOTES TO THE FINANCIAL STATEMENTS
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17. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Unrestricted funds						
Tangible fixed assets	-	-	-	107,817	-	107,817
General funds						
General Funds	122,127	664,635	(524,785)	(107,817)	(1,674)	152,486
Total Unrestricted funds	122,127	664,635	(524,785)	-	(1,674)	260,303
Restricted funds						
Norfolk & Waveney Integrated Care Board (ICB)	-	38,270	(38,270)	-	-	-
Norfolk Community Foundation - NHS Charities Together	2,070	24,844	(24,844)	-	-	2,070
Norfolk and Waveney Community Voices	-	9,480	(9,480)	-	-	-
Norfolk Community Foundation - REND Project	-	3,528	(1,710)	-	-	1,818
RC Snelling Charitable Trust	4,000	-	(4,000)	-	-	-
The Clan Trust	5,000	-	(5,000)	-	-	-
Rotary Club Norwich	11,206	-	-	-	-	11,206

NORFOLK DEAF ASSOCIATION (NDA)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

17. Statement of funds (continued)

Statement of funds - prior year (continued)

	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
The National Lottery Community Fund - Hearing Support Service	5,574	72,467	(72,002)	-	-	6,039
Other Cuppa Care restricted funds	-	6,016	(2,000)	-	-	4,016
Other restricted funds	34,750	48,488	(75,155)	-	-	8,083
	<u>62,600</u>	<u>203,093</u>	<u>(232,461)</u>	<u>-</u>	<u>-</u>	<u>33,232</u>
	<i>Balance at 1 April 2022 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Transfers in/out £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2023 £</i>
Total of funds	<u>184,727</u>	<u>867,728</u>	<u>(757,246)</u>	<u>-</u>	<u>(1,674)</u>	<u>293,535</u>

NORFOLK DEAF ASSOCIATION (NDA)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

18. Summary of funds

Summary of funds - current year

	Balance at 1 April 2023 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2024 £
Designated funds	107,817	-	(43,063)	(64,754)	-	-
General funds	152,486	888,204	(849,733)	64,754	629	256,340
Restricted funds	33,232	131,646	(139,928)	-	-	24,950
	<u>293,535</u>	<u>1,019,850</u>	<u>(1,032,724)</u>	<u>-</u>	<u>629</u>	<u>281,290</u>

Summary of funds - prior year

	Balance at 1 April 2022 £	Income £	Expenditure £	Transfers in/out £	Gains/ (Losses) £	Balance at 31 March 2023 £
Designated funds	-	-	-	107,817	-	107,817
General funds	122,127	664,635	(524,785)	(107,817)	(1,674)	152,486
Restricted funds	62,600	203,093	(232,461)	-	-	33,232
	<u>184,727</u>	<u>867,728</u>	<u>(757,246)</u>	<u>-</u>	<u>(1,674)</u>	<u>293,535</u>

NORFOLK DEAF ASSOCIATION (NDA)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2024**

19. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2024 £	Restricted funds 2024 £	Total funds 2024 £
Tangible fixed assets	76,177	-	76,177
Current assets	249,432	24,950	274,382
Creditors due within one year	(69,269)	-	(69,269)
Total	256,340	24,950	281,290

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2023 £</i>	<i>Restricted funds 2023 £</i>	<i>Total funds 2023 £</i>
Tangible fixed assets	107,817	-	107,817
Current assets	211,181	33,232	244,413
Creditors due within one year	(58,695)	-	(58,695)
Total	260,303	33,232	293,535

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

20. Reconciliation of net movement in funds to net cash flow from operating activities

	2024 £	2023 £
Net income/expenditure for the period (as per Statement of Financial Activities)	(12,245)	108,808
Adjustments for:		
Depreciation charges	43,063	30,166
Gains/(losses) on investments	(629)	1,674
Dividends, interests and rents from investments	(112)	(522)
Decrease/(increase) in debtors	2,005	(50,404)
Increase in creditors	10,574	32,962
Net cash provided by operating activities	42,656	122,684

21. Analysis of cash and cash equivalents

	2024 £	2023 £
Cash in hand	144,440	163,095
Total cash and cash equivalents	144,440	163,095

22. Analysis of changes in net debt

	At 1 April 2023 £	Cash flows £	Other non- cash changes £	At 31 March 2024 £
Cash at bank and in hand	163,095	(18,655)	-	144,440
Liquid investments	607	50,000	629	51,236
	163,702	31,345	629	195,676

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

23. Pension commitments

The Charity operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the Charity in an independently administered fund.

The pension cost charge represents contributions payable by the Charity to the fund and amounted to **£6,400** (2023 - £4,383).

Contributions totaling **£1,241** (2023 - £nil) were payable to the fund at the balance sheet date and are included in creditors.

24. Operating lease commitments

At 31 March 2024 the Charity had commitments to make future minimum lease payments under non-cancellable operating leases as follows:

	2024 £	2023 £
Not later than 1 year	42,330	35,000
Later than 1 year and not later than 5 years	134,460	142,917
	<u>176,790</u>	<u>177,917</u>

25. Related party transactions

During 2019 one of the Trustee's made an interest free loan to the Charity totaling £10,000. During the year, the Charity repaid **£Nil** (2023 - £5,000) of the loan. The remaining loan balance at the balance sheet date is £nil (2023 - £Nil).