

REGISTERED COMPANY NUMBER: 2692718

REGISTERED CHARITY NUMBER: 1015937

Report of the Trustees and
Financial Statements for The Year Ended 31 March 2021
For
The Gloucestershire Deaf Association



The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

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The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2021

The Trustees who are also directors of Gloucestershire Deaf Association (GDA) for the purposes of the Companies Act 2006, present their annual report and audited accounts for the year ended 31 March 2021. The Trustees confirm that they comply with the requirements of the Charities Act 1993, as amended by the Charities Act 2006, the trust deed, and the Charities SORP (FRS 102) effective 1 January 2015.

REFERENCE AND ADMINISTRATIVE DETAILS

Registered Company Number

2692718

Registered Charity Number

1015937

Registered Office

Centre for Deaf People
Colin Road
Barnwood
Gloucester GL4 3JL

Trustees

Mr A Bailey
Mr. P Bryan - Vice Chair
Mr C Gardner - resigned 23 November 2020
Mrs D Greig
Mrs N Hastie
Ms. L Lea - Co-Chair
Mr G Mann – appointed 23 November 2020
Mr P Maynard - Co-Chair
Ms E Moon - appointed 23 November 2020
Mr J Moffitt - resigned 23 November 2020
Mr M Pearse - Treasurer
Mr B Willis

Company Secretary

Mrs S Bryant

Auditors

Tamblyn & Co Limited
Kinnersley House
Kinnersley
Worcestershire
WR8 9JR

The Trustees of Gloucestershire Deaf Association (GDA) throughout the year and serving to the date of this report are as shown above. They are also the directors for the purposes of the Companies Act.

We have pleasure in presenting the Annual Report and Financial Statements for the Charity for the year ended 31 March 2021. The accounts have been prepared in accordance with the accounting policies set out in the notes to the accounts and comply with the Charity's memorandum and articles of association, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the FRS 102".

The Gloucestershire Deaf Association
Report of the Trustees
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1. Overview (Objectives and Activities)

- 1.1 GDA is a local deaf charity serving the needs of deaf, deafened, deafblind and hard of hearing people in and around Gloucestershire, South Gloucestershire, Wiltshire, and Swindon.
- 1.2 Our vision is of a society that actively seeks to break down communication barriers for people with any level of hearing loss. To meet this overall objective, our Charity provides a range of services to enable the people we support to be more independent, to exercise choice and to feel as integrated as possible within the wider community. Our work also extends to supporting family members and carers, as well as professionals and organisations who come across deaf people as patients, clients, customers, and work colleagues.
- 1.3 **Public Benefit Statement**
In setting the charity's objectives and future activities, GDA's Trustees/Directors have given consideration to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit.'

In particular this means:

- 1.3.1 Keeping our costs and charges for any services to a minimum
- 1.3.2 Ensuring the benefits, we offer are either restricted to those who are deaf or hard of hearing, or designed to encourage engagement by deaf people with the wider community
- 1.3.3 That in providing our services and activities, GDA always shows due commitment to safeguarding and promoting the welfare of the people we support.
- 1.4 GDA's main activities and areas of expertise are:
- 1.4.1 communication support
- 1.4.2 hearing aid maintenance and listening aid equipment provision
- 1.4.3 deaf awareness training
- 1.4.4 community centre room hire
- 1.4.5 community and informal advocacy services
- 1.4.6 children, young people, and family support
- 1.4.7 employment support
- 1.4.8 wellbeing support
- 1.4.9 social activities
- 1.5 As a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs.
- 1.6 GDA's significant activities and beneficiaries are described in the next section. All our activities are undertaken with the Board being ever mindful of the Charity Commission's guidance on public benefit.
- 1.7 Key facts for the financial year are as follows:
- 1.7.1 Income: 2020/2021 £909,019
- 1.7.2 Expenditure: 2020/2021 £820,941
- 1.7.3 Surplus: 2020/2021 £88,078
- 1.7.4 Number of Beneficiaries/Assignments: 3,048 interpreting assignments, 4 care home clinics with 20 clients seen, 426 Sensory Services assessments (192 home visits and 234 remote assessments due to Covid restrictions), 23 Gloucestershire Hospitals Hearing Services hearing aid clinics and 115 days of door-to-door home clinics due to Covid restrictions seeing a total of 1,041 clients to clean and retube hearing aids, 18 wellbeing clients and 7 GEM participants.
- 1.7.5 Number of Volunteers: 40

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2. Activities (Achievement and Performance)

2.1 Communication Support

- 2.1.1 GDA is the only local organisation in Gloucestershire providing communication support between deaf and hearing people which now includes Wiltshire and Swindon. During 2020/2021, as in the previous year, we achieved a faultless and complaints free service across contracted and non-contracted assignments.
- 2.1.2 GDA enjoys a unique and unrivalled relationship of trust both with the local deaf community and also communication support professionals who work in and around Gloucestershire, Wiltshire, and Swindon. This means we are well positioned to deliver a service that is cost effective, personal, and has all the flexibility and immediate accountability that comes with a local supplier.
- 2.1.3 During 2020/2021, we successfully fulfilled 3,048 communication support assignments, which is slightly lower than 3,688 in 2020/2021. This is in part due to the impact of COVID-19 and the subsequent lockdowns in 2020/2021 and beyond which led to cancellations of interpreting bookings.
- 2.1.4 As part of GDA's added value, we have worked in partnership with Gloucestershire, Wiltshire and Swindon health and social care partners to deliver important health messages to the deaf community. One example of this was the production of BSL videos to accompany the Government briefings during 2020 to explain the impact of the pandemic and emphasise how to stay safe.
- 2.1.5 Interpreting Service Income for the year reduced to £525,289, a decrease of 15% on the previous 12 months (£618,585 in 2019/2020). GDA continues to deliver services under contract with Health Trusts and Local Authorities, and on a bespoke basis to other people and organisations requiring our service.

2.2 Hearing Aid Maintenance and Listening Aid Equipment Services

- 2.2.1 GDA is sub-contracted by Gloucestershire Hospitals Hearing Services Department (Audiology) to provide an outreach service of routine hearing aid maintenance. We hosted 23 of our normal clinics and 115 days of door-to-door home clinics seeing a total of 1,041 clients which is a big decrease from 3,431 in 2019/2020 due to Covid restrictions.
- 2.2.2 GDA is sub-contracted by Gloucestershire County Council to provide a service of home visits to people with hearing loss in order to make assessments for and install listening aids and visual alerts that will help keep them safe and reduce social isolation. This year we made a total of 192 home visits and 234 remote assessments due to Covid restrictions, a total of 426 assessments in total under this contracted service (compared to 1,576 in 2019/2020). This was again affected by the Covid restrictions.
- 2.2.3 Income from hearing aid maintenance and listening aid equipment services was £78,060, (£86,366 in 2019/2020). The equipment showroom continues to offer an attractive and comfortable room where clients can try before buying from a wider range of listening aid equipment. A new Equipment Sales Assistant has been in post since January 2021 following a long gap of having no one in post since September 2019 so sales are slowly taking off again.

2.3 Deaf Awareness Training and Talks

- 2.3.1 GDA offers a range of bespoke training sessions and during 2020/2021 2 workshops were delivered. These are suitable for employers, as well as health, social care, and other frontline professionals. We also deliver more informal talks to

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community groups. The workshops and talks we deliver help GDA to achieve our charitable aims, which include raising awareness of the issues faced by our client groups amongst the general public. The aim is to reduce deaf people's isolation and the stigma around deafness and we know that services provided to deaf and hard of hearing people will improve if wider society has a basic level of deaf awareness.

- 2.3.2 Income from Deaf Awareness training in 2020/2021 was £750 (£2,345 in 2019/2020). We hope to generate more income in the future including further development of our online resources.

2.4 Community Centre Room Hire and Office Rental

- 2.4.1 GDA's site at Colin Road, Barnwood in Gloucester comprises our offices and also our Community Centre. The Centre provides an important community space which is culturally accessible to the local deaf community and welcoming to many deaf-related and non-deaf-related voluntary and professional groups. Our average weekly bookings are 16.
- 2.4.2 Combined income from community centre room hires and office rental in 2020/2021 was £5,600 which is a significant decrease on the previous year due to the ongoing pandemic (2019/2020: £41,555). We anticipate that the pandemic will continue to impact on our ability to generate income in the future so this will need to be monitored carefully.

2.5 Employment Project

- 2.5.1 The Going the Extra Mile (GEM) Project. This was the fifth year of this major project, which is jointly funded by the Big Lottery Fund and European Social Fund. GDA is one of a number of delivery partners working under the consortium lead, Gloucestershire Gateway Trust. The funding to GDA pays the salary of our Navigator Developer, whose responsibility it is to engage with and support individuals who are currently dealing with circumstances that are potentially causing barriers to work, and move these people closer towards education, training, volunteering or work, including self-employment. The project has achieved the following:

We supported 7 new participants during the year all of which achieved education or employment outcomes.

2.6 Community services

The sustainability of all the services listed below is wholly dependent on successful fundraising initiatives which take place throughout the year.

In addition, volunteers play an indispensable part in running our clubs, or helping in the office. Many have given years of service for which the organisation is very much in their debt.

- 2.6.1 **Information and Informal Advocacy Service**
GDA provides an information and informal advocacy service for people who need assistance with letter writing, phone calls, or form filling.
- 2.6.2 **Lunch Club**
GDA's lunch club was suspended due to Covid and will be returning later in 2021.
- 2.6.3 **Friendship Circles**
We put our twice-yearly Friendship Circle social events on hold due to Covid restrictions and we will restart the events in 2022.

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Through these activities, GDA meets one of its key charity objectives, which is to help reduce social isolation and loneliness, which so often defines deafness.

2.6.4 Lip Reading Classes.

We did not run any weekly lip-reading classes in Gloucester, Cirencester and Cheltenham due to Covid restrictions. These courses mostly benefit people who have become deaf or hard of hearing later in life, and they serve a dual purpose: learners are taught lip patterns and can practise this difficult skill in a relaxed and supportive environment; at the same time, they get a regular opportunity to socialise among other people with hearing loss. The GDA will re-open these classes later in 2021.

2.7 Children, Young People and Families

2.7.1 Dalmatians (formerly Cirencester Deaf Children's Club)

Now into its tenth year, the club continues to go from strength to strength, regularly supporting up to 20 children that we have registered under eight years of age, along with their parents/carers and any sibling(s).

2.7.2 The role of our Children and Families Officer is to work with our young people more on a one-to-one basis, whether that be to access mainstream activities and sports more easily, to help seek out other deaf young people for potential friendships, and also to gain confidence in getting about more independently on a day-to-day basis. Unfortunately, our worker left the organisation in December 2019, and we are still unable to recruit due to a lack of funding. However, we will continue to try and secure this as the post is critical for families.

2.8 Emotional Wellbeing

2.8.1 Our Wellbeing Officer started working with us from January 2021 and successfully achieved this financial year's target of clients to support. The Wellbeing Officer delivers support to people to access both mainstream and specialist social activities, to reduce feelings of loneliness and promote positive wellbeing, including referrals to specialist support, such as local services and national deaf services.

3 Underpinning Activities

3.1 Marketing and Communications

Having a dedicated member of staff working on digital community interactions and communications has meant GDA has been able to perform well in relation to our film making and social media. This is an important area of work for our charity, as society evolves in the digital age, and we will continue to invest in this.

3.2 Human Resources and Health and Safety

GDA currently outsources its Human Resources and Health and Safety issues to specialist agencies, in order to stay compliant with the latest regulations in those important areas. The Charity's policies and procedures are reviewed annually by this agency.

3.3 Fundraising

Fundraising has been a challenge during the whole of 2020/2021 due to the ongoing pandemic. Restrictions have severely impacted our fundraising strategy which in turn has affected our income from fundraising quite drastically with a figure of £5,192 in 2020/2021 compared to £33,359 in 2019/2020.

4 Partnership Working

GDA welcomes opportunities to work in partnership with other like-minded organisations and in addition to prioritise networking as a means to identify and collaborate with strategic partners in

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order to raise the profile of deafness across a variety of sectors. During this year, we have collaborated with:

- 4.1 Local statutory organisations, including Gloucestershire County Council, Social Services Sensory Team and ATS (Advisory Teaching Service)
- 4.2 Gloucestershire Hospitals NHS Foundation Trust and Great Western Hospitals
- 4.3 Gloucestershire Health & Care Foundation Trust
- 4.4 Gloucestershire Clinical Commissioning Group
- 4.5 Ecclesiastical Insurance
- 4.6 Coventry Building Society (Cirencester branch)
- 4.7 GEM Project partners
- 4.8 South Gloucestershire Citizens Advice Bureau
- 4.9 GIN Business Network
- 4.10 Gloucestershire Community Foundation
- 4.11 Bristol Deaf Health Promotion Project
- 4.12 Deaf Studies Trust
- 4.13 Centre for Deaf and Hard of Hearing People

5 Quality

- 5.1 GDA ensures that a diverse and highly skilled Board and staff team are in place to deliver good governance and services. This includes deaf and hard of hearing members at all levels, so we remain user led. All GDA personnel (staff and Trustees) are aware of the importance of meeting client needs and requirements and of their individual responsibilities in this area. GDA is committed to making the most effective use of talents and skills of its employees and helping to maximise the contribution they can make. Staff development and training is an integral part of GDA's ethos as is total communication, so we reflect an inclusive approach.
- 5.2 GDA achieved PQASSO Level 2 Accreditation and is the first user-led organisation in Gloucestershire to have done so. PQASSO Level 2 is the only kite mark endorsed by the Charity Commission and it recognises the high standard at which GDA operates across 12 different areas of performance including leadership, governance, and financial management. We are currently looking at renewing this.

6 Summary of Key Achievements

GDA achieved the following key objectives set out in the business plan for 2020/2021:

- Successfully secured funding to help offset the losses incurred due to COVID-19
- Successfully secured funding to reinstate our Equipment Sales Officer in January 2021
- Successfully secured funding to introduce a Wellbeing Officer post in January 2021
- Successful partnership bid with Centre for Deaf and Hard of Hearing People which secured Lottery funding to run an employment project for deaf people impacted by COVID-19 for 6 months.

7 Finance

- 7.1 The financial year was notable for achieving a surplus due to the receipt of a legacy for which the GDA is extremely grateful for and humbled to have received, especially in such a challenging year.

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7.2 Reserves

- 7.2.1 GDA believes that in order to provide security and stability to our organisation and staff, sufficient funds need to be held in reserves for unexpected situations or cash flow difficulties, or to use as working capital to develop new areas of work.
- 7.2.2 GDA also needs to have enough money to carry out its legal obligations in the event of the organisation having to wind up. In particular, the organisation must ensure that it would be able to pay salaries, redundancy costs, and any obligations under any leases or other contracts.
- 7.2.3 GDA's funds may be restricted or unrestricted and these are set out separately in the accounts.
- 7.2.4 GDA has a reserves policy with the following main objectives:
 - 7.2.4.1 All staff salaries for one month (in order for there to be time to carry out a redundancy consultation), plus the notice period for each post.
 - 7.2.4.2 The notice period required on all contracts e.g., IT support, equipment leases etc.
- 7.2.5 GDA believes it is not appropriate to hold more reserves than it needs, and so it will not seek further funds if there are sufficient funds in reserves to cover both the amount needed to keep in reserves and the project costs required at the time.
- 7.2.6 At 31 March 2021, the number of free reserves was £427,463. The Trustees are committed to monitoring the cash flow position of the organisation at regular board meetings and finance sub-committee meetings. These include attendance of the Charity's CEO, Finance Manager, Freelance Management Accountant and Treasurer.
- 7.2.7 The Trustees have included in GDA's Strategy Plan 2016-2021 the agreed actions to continue diversifying the Charity's funding base.

8 Complaints

- 8.1 GDA has a robust Complaints Procedure. We received no complaints during this year but if complaints are received, we expect to respond with sensitivity and in accordance with our procedure.
- 8.2 The culture within the organisation is one that welcomes all kinds of feedback, including complaints. It is an indication of the approachability of our organisation and the confidence that our clients have in our ability to listen to their concerns. Complaints enable us to review our services and adapt where necessary, which results in improved services for our clients.

9 Safeguarding Statement

- 9.1 GDA uses the multi-agency Gloucestershire Adult Safeguarding Policy & Procedures as guidance, and we work closely with the local safeguarding teams. We liaise with the Adult Protection Manager to ensure the nature of the incidents we report is appropriate to enable a proportionate response.
- 9.2 During this year 1 safeguarding alert was reported to the local authorities' safeguarding team.
- 9.3 GDA works hard to be pro-active in safeguarding vulnerable adults and children.

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10 Business Plan

10.1 The Strategic Plan up until 2021 has been translated into a Business Plan for the financial year.

10.2 Progress of the Business Plan is monitored at every Council of Management meeting.

11 Risk Assessment

11.1 A comprehensive risk register is in place and the Board has identified the major risks facing the charity. It describes and evaluates the steps to be taken to manage those risks and provides an action plan to address the improvements required. This is reviewed annually.

12 Trustee Indemnity Insurance

12.1 The Charity has taken out indemnity insurance on behalf of its Trustees.

13 Future plans

13.1 The Charity has resolved to follow the Business Plan for 2020/2021 presented to the Council of Management in September 2020 taking into account the impact of the pandemic.

Key objectives include:

13.1.1 A Finance Strategy focusing on the creation of cost centre accountability and individual KPIs for staff

13.1.2 A Funding Strategy focusing on the continuation of a rolling programme of grant applications to secure funding for existing activities in addition to new programmes of work

13.1.3 A Marketing Strategy focusing on increasing fundraising and corporate engagement

13.1.4 A People Strategy which focuses on spearheading growth in South Gloucestershire, Wiltshire, Swindon and across the Southwest.

14 Structure, Governance and Management

14.1 Governing Principles (The Objects)

14.1.1 The Objects of the Charity are to relieve the disability of deaf people primarily in and around the county of Gloucestershire by the provision of material, spiritual, educational, and social support, to assist them to become more integrated in the wider community, and to promote this object by all appropriate means.

14.1.2 In furtherance of the Objects in 14.1.1 the Charity shall be able to:

14.1.2.1 Study problems relating to deaf people to develop a programme of training and education for those people and the wider community, to include the collection, preparation and distribution of information, statistics, and publicity

14.1.2.2 Raise funds by any means considered necessary, and to include trading activities; sponsorship, grants and other financial assistance from any people or organisations; and traditional charity fundraising in its widest sense

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- 14.1.2.3 Recruit volunteers, and employ such paid staff as are deemed necessary to enable the Charity to fulfil its aims
- 14.1.2.4 Make such financial grant or award, and enter into any contract to provide advice or services to any person or organisation as may be deemed appropriate by the Trustees from time to time
- 14.1.2.5 Organise, provide facilities for and to hold conferences, meetings, training courses, demonstrations, lectures, exhibitions, displays and any similar events
- 14.1.2.6 Do such other things as assist in the attainment of the Objects of the Charity.

14.2 Mission Statement

To provide practical and social support so as to enable deaf people in Gloucestershire and the surrounding areas to be independent, to exercise choice and to feel as integrated as possible within the wider community.

14.3 Vision

Of a society that actively supports ways to break down communication barriers for deaf and hard of hearing people.

14.4 Values

- 14.4.1 Getting the basics right
- 14.4.2 Meeting and whenever possible exceeding expectations
- 14.4.3 Striving to promote greater independence and choice
- 14.4.4 Investing in the training, development and pastoral care of staff and volunteers
- 14.4.5 Being well governed by our Board of Trustees
- 14.4.6 Promoting equality of access
- 14.4.7 Recognising the economic, social, and environmental impact of our actions and striving to embed sustainability in everything we do.

14.5 Governing Document

- 14.5.1 GDA is a company limited by guarantee and therefore does not have a share capital. The liability of each member is limited to their guaranteed amount of £1.
- 14.5.2 The Charity is registered with the Charity Commission.
- 14.5.3 GDA is governed by its new Articles of Association dated 26th October 2017. These Articles are a revised version of the original Memorandum and Articles of Association dated 2nd March 1992. The new Articles have been submitted to the Charity Commission, although were not subject to approval, given that the revisions do not include any regulated alterations.

14.6 Organisational Structure

The Governance of GDA comprises a Board of Trustees headed by a chairperson. Trustees attend meetings structured as follows:

- 14.6.1 The Council of Management (CoM) is chaired by a chairperson and comprises the full Board of Trustees. It meets four times a year and has overall responsibility for the Charity's strategic direction and policy.

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14.6.2 Board Sub-Groups for:

- 14.6.2.1 Building and Capital Projects**
- 14.6.2.2 Business Strategy**
- 14.6.2.3 Finance**
- 14.6.2.4 Community/Stakeholder Involvement**
- 14.6.2.5 Fundraising**
- 14.6.2.6 Health and Safety.**

Each Sub-Group has its own Terms of Reference and is chaired by a lead trustee appointed by the full Board. Sub-Groups usually meet quarterly or on an 'as needed' basis, and report to the full Board at the next Council of Management meeting.

- 14.6.3 Day to day management of the Charity is delegated by Trustees to the Chief Executive Officer (CEO), Mrs Sharon Bryant. Initially working closely alongside the CEO was a freelance Finance Officer, however, this became an in-house function in September 2019 with a Finance Manager, a Finance Assistant, and a freelance management accountant. The Finance team is responsible for the handling of all funds received and expended.**

14.7 Recruiting and Appointment of the Council of Management

- 14.7.1 The Directors of the Company are also the Charity Trustees for the purposes of charity law, and under the Company's Articles are known as members of the Council of Management.**
- 14.7.2 Under the requirements of the Articles of Association, one-third of the Council of Management are required to retire from office each year, with those that have served the longest retiring first, after which they may be re-elected at the next Annual General Meeting (AGM).**
- 14.7.3 All members must retire after six consecutive years on the Council of Management, although they may seek re-election after a minimum one-year gap.**
- 14.7.4 In order to uphold the principle of being a user-led organisation, GDA seeks to ensure at least 50% of members on the Council of Management have some level of hearing impairment, or a close association (e.g. family member) with deafness.**
- 14.7.5 A regular skills audit is carried out to identify areas where the Council of Management is lacking, and this information is used to target and encourage individuals to apply or be co-opted. Those co-opted during the year then stand for election at the next AGM, to be ratified by the full Council of Management.**
- 14.7.6 Trustees are encouraged to attend training courses to broaden their knowledge and skills, and a training budget is allocated for this purpose. Hearing Trustees and those with an acquired hearing loss are specifically required to undertake Deaf Awareness training provided by an appropriate GDA staff member. At a Council of Management, all Trustees and guests are expected to reflect their understanding of how to communicate effectively and supportively in a mixed hearing and deaf environment.**

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Report of the Trustees
For the Year Ended 31 March 2021

STATEMENT OF TRUSTEES RESPONSIBILITIES

The trustees (who are also the directors of The Gloucestershire Deaf Association for the purposes of company law) are responsible for preparing the Report of the Trustees 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 year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing those financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently.
- observe the methods and principles in the Charity SORP.
- make judgements and estimates that are reasonable and prudent.
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company 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 charitable company and to enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

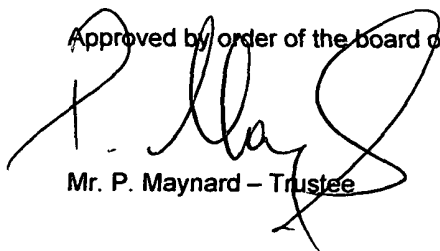
In so far as the Trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the Trustees have taken all steps that they ought to have taken to make themselves aware of any relevant information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Tambllyn & Co Limited will be proposed for appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 19.12.21 and signed on its behalf by:



Mr. P. Maynard – Trustee



Mrs Lucy Lea – Trustee

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2021

Opinion

We have audited the financial statements of Gloucestershire Deaf Association for the year ended 31 March 2021 which comprise the Statement of Financial Activities, Balance Sheet, and Notes to the Financial Statements, 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).

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 a Report of the Auditors 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 the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

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 2021 and of its incoming resources and application of resources, including its income and expenditure for the year.
- 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 UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

We have nothing to report in respect of the following matters in relation to which the ISAs (UK) require us to report to you where:

- the trustees' use of the going concern basis of accounting in the preparation of the financial statements is not appropriate; or
- the trustees have not disclosed in the financial statements any identified material uncertainties that may cast significant doubt about the charities' ability to continue to adopt the going concern basis of accounting for a period of at least twelve months from the date when the financial statements are authorised for issue.

Other information

The trustees are responsible for the other information. The other information comprises the information in the Report of the Trustees but does not include the financial statements and our Report of the Auditors thereon. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon.

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In connection with our audit of the financial statements, 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 audit or otherwise appears to be materially misstated. 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 Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

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

We have nothing to report in respect of the following matters where the 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

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities set out on page 13, the trustees 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 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.

Our 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 a Report of the Auditors 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.

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2021

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 Report of the Auditors.



Susan E. Tamblyn (Senior Statutory Auditor)
for and on behalf of Tamblyn & Co Limited
Kinnersley House
Kinnersley
Nr Severn Stoke
Worcestershire
WR8 9JR

Date: 20.12.21

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2021 £	31/03/2020 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	137,253	-	137,253	118,940
Activities for generating funds	3	5,600	-	5,600	41,555
Investment Income	4	2	-	2	2
			-		
Incoming resources from charitable activities					
General	5	608,683	-	608,683	708,347
Grant income – detail in accounting policies	5	124,565	32,916	157,481	-
		<u>876,103</u>	<u>32,916</u>	<u>909,019</u>	<u>868,844</u>
 RESOURCES EXPENDED					
Charitable activities					
General	6,7 & 11	772,239	32,916	805,155	867,486
Governance costs	8	2,200	-	2,200	2,200
Other resources expended	9	13,586	-	13,586	14,100
Trustee Expenses	10	-	-	-	-
		<u>788,025</u>	<u>32,916</u>	<u>820,941</u>	<u>883,786</u>
NET INCOMING (OUTGOING)					
RESOURCES BEFORE TRANSFERS					
Gross transfers between funds		-	46,126	46,126	(14,942)
		<u>88,078</u>	-	<u>88,078</u>	<u>(14,942)</u>
Net incoming/(outgoing) resources before other recognised gains and losses		88,078	46,126	134,204	(17,565)
Other recognised gains/losses					
Freehold land & buildings revaluation		-	-	-	-
Gains on fixed asset investments		-	-	-	-
Net movement in funds		<u>88,078</u>	<u>46,126</u>	<u>134,204</u>	<u>(17,565)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>339,385</u>	9,052	<u>348,437</u>	366,002
TOTAL FUNDS CARRIED FORWARD		<u>427,463</u>	<u>55,178</u>	<u>482,641</u>	<u>348,437</u>

The notes form part of these financial statements

The Gloucestershire Deaf Association (Registered number: 2692718)

**Balance Sheet
At 31 March 2021**

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2021 £	31/03/2020 £
FIXED ASSETS					
Tangible assets	12	337,959	-	337,959	350,001
		<u>337,959</u>	<u>-</u>	<u>337,959</u>	<u>350,001</u>
CURRENT ASSETS					
Stocks		4,263	-	4,263	4,583
Debtors	13	125,955	-	125,955	113,135
Cash at bank		86,495	55,178	141,673	(28,669)
		<u>216,713</u>	<u>55,178</u>	<u>271,891</u>	<u>89,049</u>
CREDITORS					
Amounts falling due within one year	14	(81,376)	-	(81,376)	(87,946)
		<u>135,337</u>	<u>55,178</u>	<u>190,515</u>	<u>1,103</u>
TOTAL ASSETS LESS CURRENT LIABILITIES		473,296	55,178	528,474	351,104
CREDITORS					
Amounts falling due after more than one year	15	(45,833)	-	(45,833)	(2,667)
		<u>427,463</u>	<u>55,178</u>	<u>482,641</u>	<u>348,437</u>
FUNDS	16				
Unrestricted funds:					
Fixed assets and Working Capital				427,463	339,385
Restricted funds				55,178	9,052
TOTAL FUNDS				<u>482,641</u>	<u>348,437</u>

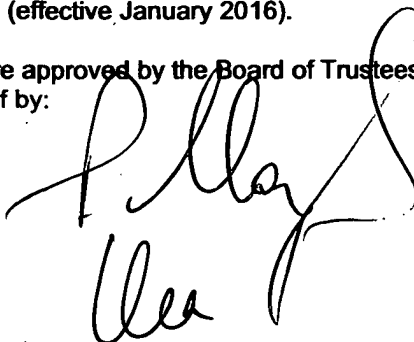
These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective January 2016).

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

19.12.21

Mr. P. Maynard – Trustee

Mrs. L. Lea – Trustee



Statement of Financial Activities
For The Year Ended 31 March 2021

1. ACCOUNTING POLICIES

Basis of preparation

The financial statements have been prepared in accordance with 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 (FRS 102) effective 1 January 2015). – Charities SORP (FRS102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

The trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP 102 the restatement of comparative items was required. There were none that required restatement.

Incoming Resources

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

Donations, legacies, and other forms of voluntary income of defined benefit are included in the accounts when received.

Resources Expended

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

Tangible Fixed Assets

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold Land	No Depreciation
Freehold Buildings	No Depreciation
Fixtures and Equipment	10% - 25% on Cost
Computer Equipment	25% on Cost

Freehold property has not been depreciated in the year as the Trustees believe that the residual value is unlikely to be less than its respective book amount. It is the policy of the Charity to keep the building in good repair. All cost of repairs is charged to expenses in the period in which they are incurred.

Stocks

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow-moving items.

Taxation

The Charity is exempt from Corporation tax on its charitable activities.

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

Fund Accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the Trustees. Restricted funds can only be used for particular restricted purposes within the objects of the Charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

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

Pension Costs and other Post-Retirement Benefits

The Charity operates an auto enrolment defined contribution scheme for staff.

Government grants

Government grants received as a part of support during the pandemic relating to revenue are recognised in income over the period in the which the related costs are recognised. Included within grants receivable is a grant for the interest paid by the Government in respect of the Coronavirus Business Interruption Loan and the expense is recognised in bank interest paid.

2. VOLUNTARY INCOME

	31/03/2021	31/03/2020
	£	£
Donations	132,061	47,826
BBO/GEM Consortium –disabled employment, training, and volunteering (moved to note 5)	-	37,755
Fundraising Activities & Events	5,192	33,359
	137,253	118,940
	=====	=====

3. ACTIVITIES FOR GENERATING FUNDS

	31/03/2021	31/03/2020
	£	£
Hiring out of facilities	5,600	41,555
	=====	=====

4. INVESTMENT INCOME

	31/03/2021	31/03/2020
	£	£
Investment income and interest	2	2
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES

		31/03/2021	31/03/2020
		£	£
	Activity		
Interpreting Services	General	525,289	618,585
Activity income, equipment sales and course fees	General	3,880	12,242
Deaf Awareness Training	General	750	2,345
Well Being	Grant income	13,144	-
GCC-HOH/Installation of Listening Aid Equipment	General	45,000	45,000
GHNHSFT – Hearing Aid Clinics	General	32,515	30,175
BBO/GEM Consortium – disabled employment, training, and volunteering (see note 1)	Grant income	35,348	-
Covid 19 grant funding	Grant income	81,092	-
Other grant funding	Grant income	29,146	-
		766,164	708,347
		=====	=====

6. CHARITABLE ACTIVITIES COSTS

	31/03/2021	31/03/2020
	£	£
General - note 7	805,155	867,486
	=====	=====

7. DIRECT COSTS OF CHARITABLE ACTIVITIES

	31/03/2021	31/03/2020
	£	£
Staff costs	322,853	283,841
Lip reading tutors	-	5,617
Interpreting	387,712	464,845
Well Being	1,071	-
Telephone and advertising	5,926	6,589
Cleaning	230	2,981
Deaf Awareness Training	675	189
Staff Training	587	-
Printing, postage, and stationery	3,851	7,362
Travelling and expenses	3,639	7,862
Internal interpreting costs	2,306	5,638
Subscriptions and sundries	264	1,857
Covid 19 office expenses	6,989	-
Heating and lighting	3,953	5,344
Repairs and renewals	2,988	3,183
Rates and insurance	4,641	4,560
Bank & loan interest charges	4,574	5,162
Professional and legal fees	9,089	2,927
Accountancy and bookkeeping	7,219	12,660
Activity and project costs	12,952	10,802
Equipment for resale	247	7,028
IT support/website	22,947	29,719
Bad debt – write back	442	-680
	805,155	867,486
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

8. GOVERNANCE COSTS

	31/03/2021	31/03/2020
	£	£
Auditors' remuneration	2,200	2,200
	=====	=====

9. NET INCOMING/(OUTGOING) RESOURCES

Net resources are stated after charging

	31/03/2021	31/03/2020
	£	£
Depreciation – owned assets	13,586	14,100
	=====	=====

10. TRUSTEES' REMUNERATION AND BENEFITS

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

Trustees' Expenses

During the year travelling and other expenses of £Nil (2020: £Nil) were reimbursed to Trustees.

11. STAFF COSTS

	31/03/2021	31/03/2020
	£	£
Wages and salaries	293,523	256,799
Social Security costs	19,902	17,851
Pension costs	9,428	9,191
	=====	=====
	322,853	283,841
	=====	=====

The average number of employees during the year was:

Service delivery	14.4	12.5
	=====	=====
Being a full time equivalent of:	12.8	9.9
	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

12. TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Computer Equipment £	Totals £
COST OR VALUATION				
At 1 April 2020	330,000	45,101	59,972	435,073
Additions	-	-	1,544	1,544
Disposals	-	-	-	-
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	330,000	45,101	61,516	436,617
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
DEPRECIATION				
At 1 April 2020	-	41,574	43,498	85,072
Charge for year	-	2,821	10,765	13,586
	<hr/>	<hr/>	<hr/>	<hr/>
At 31 March 2021	-	44,395	54,263	98,658
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
NET BOOK VALUE				
At 31 March 2021	330,000	706	7,253	337,959
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>
At 31 March 2020	330,000	3,527	16,474	350,001
	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>	<hr/> <hr/>

13. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2021 £	31/03/2020 £
Trade debtors	123,061	102,718
Prepayments and accrued income	2,894	10,417
	<hr/>	<hr/>
	125,955	113,135
	<hr/> <hr/>	<hr/> <hr/>

14. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	31/03/2021 £	31/03/2020 £
Trade Creditors	62,017	68,736
Social Security and other Taxes	9,778	9,080
Accrued expenses	2,747	3,729
HSBC Bounce Bank Loan	4,167	-
Loan	2,667	6,401
	<hr/>	<hr/>
	81,376	87,946
	<hr/> <hr/>	<hr/> <hr/>

15. CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR

	31/03/2021 £	31/03/2020 £
HSBC Bounce Back Loan	45,833	-
Loan	-	2,667
	<hr/> <hr/>	<hr/> <hr/>

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2021

16. MOVEMENT IN FUNDS

	At 01/04/2020 £	Net movement in funds £	Transfers between funds £	At 31/03/2021 £
Unrestricted Funds				
Fixed assets and Working Capital	339,385	88,077		427,462
Restricted Funds				
Youth	-	400		400
Lunch Club	3,997	-		3,997
Media	2,070	-		2,070
Transport Funding Pot	(430)	(396)	826	-
Forest School Discovery	1,052	-	(826)	226
Honeyford Communications Pot	711	(328)		383
Dalmatian formally CDCC	1,214	(582)		632
Family Support	593	-		593
General	(155)	-		(155)
Individuals Grant Fund – Barnwood Trust	-	3,751		3,751
Wellbeing officer	-	20,990		20,990
Lottery Covid Grant	-	10		10
Growing Our Communities	-	7,519		7,519
GCC – Videos for Covid Updates	-	1,000		1,000
Independent Age Grant	-	13,753		13,753
Covid Tests for interpreters	-	10		10
	<u>348,437</u>	<u>134,204</u>	<u>0</u>	<u>482,641</u>
TOTAL FUNDS	=====	=====	=====	=====

RESTRICTED FUNDS

All expenditure under each project has been paid out in accordance with the restrictions placed on the funds and there are sufficient resources held to enable the funds to be applied in accordance with the restrictions.

DESIGNATED FUND

The Council of Management have designated the following funds to finance future expenditure under each of the categories shown:

Fixed assets and working capital.

17. UTLIMATE CONTROLLING LIABILITY

The Company is controlled by the Council of Management.

18. POST BALANCE SHEET EVENTS

Since the year end Covid 19 has continued to impact the charity. Restrictions continued until the end of June with a partial return to 'normal' service from July. The management team continues to control costs and is mindful of the ongoing disruption the pandemic may bring.