

REGISTERED COMPANY NUMBER: 2692718

REGISTERED CHARITY NUMBER: 1015937

**Report of the Trustees and**  
**Financial Statements for The Year Ended 31 March 2022**  
**For**  
**The Gloucestershire Deaf Association**



**The Gloucestershire Deaf Association**  
**Report of the Trustees**  
**For the Year Ended 31 March 2022**

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**The Gloucestershire Deaf Association**  
**Report of the Trustees**  
**For the Year Ended 31 March 2022**

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 2022. 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 - temporary Co-Chair co-opted on 2nd February 2022

Mrs D Greig

Mrs N Hastie - temporary Co-Chair co-opted on 2nd February 2022

Ms L Lea - resigned 2 February 2022

Mr G Mann

Mr P Maynard - resigned 2 February 2022

Ms E Moon

Mr M Pearse - Treasurer

Mr B Willis - resigned 2 February 2022

Miss Sam Stocken - appointed 2 February 2022

**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 2022. 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**

### **For the Year Ended 31 March 2022**

#### **1 Overview (Objectives and Activities)**

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 and British Sign Language training (BSL College).
- 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: 2021/2022 £947,976 (2020/2021 £909,019)
- 1.7.2 Expenditure: 2021/2022 £963,465 (2020/2021 £820,941)
- 1.7.3 Deficit / Surplus: 2021/2022 -£15,489 (2020/2021 £88,078)

## The Gloucestershire Deaf Association

### Report of the Trustees

#### For the Year Ended 31 March 2022

1.7.4 Number of Beneficiaries/Assignments: 3,664 interpreting assignments, 404 Sensory Services assessments, 209 Gloucestershire Hospitals Hearing Services hearing aid clinics seeing a total of 1,345 clients to clean and retube hearing aids, 1010 wellbeing interactions with clients and 11 GEM participants.

1.7.5 Number of Volunteers: 76

## **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 2021/2022, 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 2021/2022, we successfully fulfilled 3,664 communication support assignments, which is higher than 3,048 in 2020/2021.

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.

2.1.5 Interpreting Service Income for the year increased to £658,388, compared to £525,289 in the previous 12 months. 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 209 clinics seeing a total of 1,345 clients which is an increase from 1,041 in 2020/2021 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 404 home visits (compared to only 192 in 2020/2021 due to Covid restrictions).

2.2.3 Income from hearing aid maintenance and listening aid equipment services was £91,950, (£78,060 in 2020/2021). 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.

## The Gloucestershire Deaf Association

### Report of the Trustees

#### For the Year Ended 31 March 2022

#### 2.3 Deaf Awareness Training and Talks

2.3.1 GDA offers a range of bespoke training sessions. These are suitable for employers, as well as health, social care, and other frontline professionals. We also deliver more informal talks to 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 2021/2022 was £0 (£750 in 2020/2021). We hope to generate more income in the future including further development of our online resources. After purchasing BSL College for £1000, we delivered our first BSL level 1 courses during this year which were very successful and generated income of £14,321 highlighting a pleasing return on investment. We are very hopeful for the future of BSL College and planning for further courses is underway.

#### 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. There were 188 bookings during the year compared to 16 the previous year.

2.4.2 Combined income from community centre room hires and office rental in 2021/2022 was £21,016 which is a significant increase on the previous year due to the ongoing pandemic (2020/2021: £5,600).

#### 2.5 Employment Project

2.5.1 The Going the Extra Mile (GEM) Project. This was the sixth 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:

2.5.2 We supported 11 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 commenced again during this year and is returning slowly but surely to pre Covid attendance numbers.

##### 2.6.3 Friendship Circles

We put our twice-yearly Friendship Circle social events on hold due to Covid restrictions and we hope to restart the events later in 2022.

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.

# **The Gloucestershire Deaf Association**

## **Report of the Trustees**

### **For the Year Ended 31 March 2022**

#### 2.6.4 Lip Reading Classes.

These have been suspended due to low numbers whilst we seek funding. 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 hopes to re-open these classes later in 2022.

#### 2.7 Children, Young People and Families

##### 2.7.1 Dalmatians (formerly Cirencester Deaf Children's Club)

Now into its eleventh year, the club continued 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). However, the Play Leader has stepped down so the club is suspended whilst we recruit a new volunteer.

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 year's target of 20 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 these agencies.

#### 3.3 Fundraising

3.3.1 Fundraising has been a challenge during the whole of 2021/2022 due to the ongoing impact of the pandemic. Restrictions have severely impacted our fundraising strategy which in turn has affected our income from fundraising quite drastically with a figure of £1,266 in 2021/2022 (we also only achieved £5,192 in 2020/21).

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

#### 4.1 The Cranfield Trust

#### 4.2 South Gloucestershire Council

#### 4.3 Barnwood Trust

4.4 Local statutory organisations, including Gloucestershire County Council, Social Services Sensory Team and ATS (Advisory Teaching Service)

## The Gloucestershire Deaf Association

### Report of the Trustees

#### For the Year Ended 31 March 2022

4.5 Gloucestershire Hospitals NHS Foundation Trust and Great Western Hospitals

4.6 Gloucestershire Health & Care Foundation Trust

4.7 Gloucestershire Clinical Commissioning Group

4.8 Specsavers in Gloucestershire

4.9 GEM Project partners

4.10 South Gloucestershire Citizens Advice Bureau

4.11 Gloucestershire Community Foundation

4.12 Bristol Deaf Health Promotion Project

4.13 Deaf Studies Trust

4.14 Centre for Deaf and Hard of Hearing People

## **5 Quality**

5.1 GDA is seeking to ensure 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.

## **6 Summary of Key Achievements**

GDA achieved the following key objectives set out in the business plan for 2021/2022:

- Successfully secured funding to help offset the losses incurred due to COVID-19
- Successfully secured funding to continue our Equipment Sales Officer role
- Successfully secured funding to continue with our Wellbeing service
- Successfully secured funding to recruit a Volunteer Co-ordinator

## **7 Finance**

### **7.1 Reserves**

7.1.1 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, cash flow difficulties or to use as working capital to develop new areas of work.

7.1.2 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.

7.1.3 GDA's funds may be restricted or unrestricted and these are set out separately in the accounts.

7.1.4 GDA has a reserves policy with the following main objectives:

7.1.4.1 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.

7.1.4.2 The notice period required on all contracts e.g., IT support, equipment leases etc.

## **The Gloucestershire Deaf Association**

### **Report of the Trustees**

#### **For the Year Ended 31 March 2022**

7.1.5 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.

7.1.6 At 31 March 2022, the number of free reserves was £481,974. 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.

#### **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 2 safeguarding alerts were reported to the local authorities' safeguarding team.

9.3 GDA works hard to be pro-active in safeguarding vulnerable adults and children.

#### **10 Business Plan**

10.1 The Strategic Plan 2021-2022 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 2021/2022.

13.2 Key objectives include:

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

13.2.2 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

13.2.3 A Marketing Strategy focusing on increasing fundraising and corporate engagement

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

**The Gloucestershire Deaf Association**  
**Report of the Trustees**  
**For the Year Ended 31 March 2022**

**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

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

13.4.6 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.

**The Gloucestershire Deaf Association**  
**Report of the Trustees**  
**For the Year Ended 31 March 2022**

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.

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

14.6.2.7 BSL College

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. The CEO works closely with the Senior Management team. The finance team this year was made up of 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 loss, 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.

**The Gloucestershire Deaf Association**

**Report of the Trustees**

**For the Year Ended 31 March 2022**

**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.

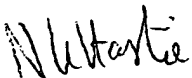
In so far as the Trustees are aware:

- 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, Tamblyn & Co Limited will be proposed for appointment at the forthcoming Annual General Meeting.

Approved by order of the board of trustees on 14.12.22 and signed on its behalf by:



Mrs. N. Hastie – Trustee



Mr. P. Bryan – Trustee

**The Gloucestershire Deaf Association**  
**Report of the Independent Auditor**  
**For the Year Ended 31 March 2022**

## **Opinion**

We have audited the financial statements of Gloucestershire Deaf Association for the year ended 31 March 2022 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 2022 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.

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.

**The Gloucestershire Deaf Association**  
**Report of the Independent Auditor**  
**For the Year Ended 31 March 2022**

**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 12, 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 extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

We identify and assess the risks of material misstatement of the financial statements whether due to fraud or error, and then design and perform audit procedures responsive to those risks, including obtaining audit evidence that is sufficient and appropriate to provide a basis for our opinion.

In identifying and addressing risks of material misstatement in respect of irregularities including fraud and non-compliance with laws and regulations, procedures included the following:

We obtained an understanding of laws and regulations that affect the charity focusing on those that had a direct effect on the financial statements or that had a fundamental effect on its operation. Key laws and regulations that we identified included the UK Companies Act, licensing regulations and occupational health and employment legislation.

We enquired of trustees, reviewed meeting minutes for evidence of non-compliance with relevant laws and regulations. We also reviewed the controls that the trustees have in place to ensure compliance.

We gained an understanding of the controls that the trustees have in place to detect fraud.

**The Gloucestershire Deaf Association**

**Report of the Independent Auditor**

**For the Year Ended 31 March 2022**

The risk of fraud and non-compliance with laws and regulations was considered during the audit with regard to the misappropriation of cash, onerous lease provision and non-compliance with debt covenants.

We considered financial statement disclosures and considered if they were compliant with relevant laws and regulations.

We enquired of the trustees and third-party advisors whether there were any actual or potential litigation or claims against the charity.

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](http://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: .....15.12.22.....

**The Gloucestershire Deaf Association (Registered number: 2692718)**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2022 £	31/03/2021 £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	19,225	-	19,225	137,253
Activities for generating funds	3	21,016	-	21,016	5,600
Investment income	4	-	-	-	2
<b>Incoming resources from charitable activities</b>					
General	5	780,619	-	780,619	608,683
Grant income - detail in accounting policies	5	48,693	78,423	127,116	157,481
		-----	-----	-----	-----
		869,553	78,423	947,976	909,019
<b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
General	6, 7, 11	877,652	78,423	956,075	805,155
<b>Governance costs</b>	8	2,200	-	2,200	2,200
<b>Other resources expended</b>	9	5,190	-	5,190	13,586
<b>Trustee Expenses</b>	10	-	-	-	-
		-----	-----	-----	-----
		885,042	78,423	963,465	820,941
<b>NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS</b>		(15,489)	-	(15,489)	88,078
<b>Gross transfers between funds</b>		-	28,200	28,200	46,126
		-----	-----	-----	-----
<b>Net incoming/(outgoing) resources before other recognised gains and losses</b>		(15,489)	28,200	12,711	134,204
<b>Other recognised gains/losses</b>					
Freehold land & buildings revaluation		70,000	-	70,000	-
Gains on fixed asset investments		-	-	-	-
		-----	-----	-----	-----
<b>Net movement in funds</b>		54,511	28,200	82,711	134,204
<b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		427,463	55,178	482,641	348,437
		-----	-----	-----	-----
<b>TOTAL FUNDS CARRIED FORWARD</b>		481,974	83,378	565,352	482,641
		=====	=====	=====	=====

The notes form part of these financial statements

**The Gloucestershire Deaf Association (Registered number: 2692718)**

**Balance Sheet**  
**At 31 March 2022**

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2022 £	31/03/2021 £
<b>FIXED ASSETS</b>					
Tangible assets	12	404,952	-	404,952	337,959
Intangible assets	13	867		867	
		-----	-----	-----	-----
		405,819	-	405,819	337,959
<b>CURRENT ASSETS</b>					
Stocks		7,896	-	7,896	4,263
Debtors	14	150,371	-	150,371	125,955
Cash at bank		32,287	83,378	115,665	141,673
		-----	-----	-----	-----
		190,554	83,378	273,932	271,891
<b>CREDITORS</b>					
Amounts falling due within one year	15	(71,125)	-	(71,125)	(81,376)
		-----	-----	-----	-----
		119,430	83,378	202,807	190,515
		-----	-----	-----	-----
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>		525,249	83,378	608,626	528,474
<b>CREDITORS</b>					
Amounts falling due after more than one year	16	(43,276)	-	(43,276)	(45,833)
		-----	-----	-----	-----
		481,974	83,378	565,352	482,641
		=====	=====	=====	=====
<b>FUNDS</b>					
	17				
Unrestricted funds:					
Fixed assets and Working Capital				481,974	427,463
Restricted funds				83,378	55,178
				-----	-----
<b>TOTAL FUNDS</b>				565,352	482,641
				=====	=====

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:

14.12.22

Mrs. N. Hastie – Trustee

*N. Hastie*

Mr. P. Bryan – Trustee

*P. Bryan*

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**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.

**Intangible Fixed Assets**

Goodwill is included in the balance sheet at historic cost. The asset is amortised through the Statement of Financial Activities over 5 years. An annual impairment review is carried out.

**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.

**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.

**The Gloucestershire Deaf Association (Registered number: 2692718)**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**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.

**2 VOLUNTARY INCOME**

	<b>31/03/2022</b>	<b>31/03/2021</b>
	<b>£</b>	<b>£</b>
Donations	<b>17,959</b>	132,061
Fundraising Activities & Events	<b>1,266</b>	5,192
	<b>-----</b>	<b>-----</b>
	<b>19,225</b>	137,253
	<b>=====</b>	<b>=====</b>

**3 ACTIVITIES FOR GENERATING FUNDS**

	<b>31/03/2022</b>	<b>31/03/2021</b>
	<b>£</b>	<b>£</b>
Hiring out of facilities	<b>21,016</b>	5,600
	<b>=====</b>	<b>=====</b>

**4 INVESTMENT INCOME**

	<b>31/03/2022</b>	<b>31/03/2021</b>
	<b>£</b>	<b>£</b>
Investment income and interest	-	2
	<b>=====</b>	<b>=====</b>

**The Gloucestershire Deaf Association (Registered number: 2692718)**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**5 INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

		31/03/2022	31/03/2021
		£	£
	<b>Activity</b>		
Interpreting Services	General	658,388	525,289
Activity income, equipment sales and course fees	General /	24,311	3,880
	Grant income		
Deaf Awareness Training	General	-	750
BSL College Training Courses	General	14,321	-
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	32,515
BBO/GEM Consortium – disabled employment, training, and	Grant income	34,278	35,348
volunteering			
Covid 19 grant funding	Grant income	5,146	81,092
Business Interruption Insurance/Insurance Claims	General	9,649	
Other grant funding	Grant income	84,127	29,146
		-----	-----
		<b>907,735</b>	766,164
		=====	=====

**6 CHARITABLE ACTIVITIES COSTS**

		31/03/2022	31/03/2021
		£	£
General - note 7		956,075	805,155
		-----	-----

**7 DIRECT COSTS OF CHARITABLE ACTIVITIES**

		31/03/2022	31/03/2021
		£	£
Staff costs		353,564	322,853
Lip reading		3,387	-
Interpreting		483,334	387,712
Well Being		1,180	1,071
Telephone and advertising		8,797	5,926
Cleaning		1,450	230
Deaf Awareness Training		48	675
BSL College Training Courses		6,246	-
Staff Training		254	587
Printing, postage, and stationery		4,509	3,851
Travelling and expenses		4,971	3,639
Internal interpreting costs		4,773	2,306
Subscriptions and sundries		1,465	264
Covid 19 office expenses		26	6,989
Heating and lighting		3,877	3,953
Repairs and renewals		3,959	2,988
Rates and insurance		5,071	4,641
Bank & loan interest charges		3,911	4,574
Professional and legal fees		4,934	9,089
Accountancy and bookkeeping		5,464	7,219
Activity and project costs		24,011	12,952
Equipment for resale		9,533	247
IT support/website		16,717	22,947
Bad debt – write back		4,594	442
		-----	-----
		<b>956,075</b>	805,155
		=====	=====

**The Gloucestershire Deaf Association (Registered number: 2692718)**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**8 GOVERNANCE COSTS**

<b>31/03/2022</b>	<b>31/03/2021</b>
<b>£</b>	<b>£</b>
Auditors' remuneration	2,200
<b>=====</b>	<b>=====</b>

**9 NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging

<b>31/03/2022</b>	<b>31/03/2021</b>
<b>£</b>	<b>£</b>
Depreciation & amortisation - owned assets	5,190
<b>=====</b>	<b>=====</b>

**10 TRUSTEES' REMUNERATION AND BENEFITS**

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

**Trustees' Expenses**

During the year travelling and other expenses of £Nil (2021: £Nil) were reimbursed to Trustees.

**11 STAFF COSTS**

<b>31/03/2022</b>	<b>31/03/2021</b>
<b>£</b>	<b>£</b>
Wages and salaries	318,559
Social Security costs	22,765
Pension costs	12,240
<b>-----</b>	<b>-----</b>
<b>353,564</b>	<b>322,853</b>
<b>=====</b>	<b>=====</b>

The average number of employees during the year was:

Service delivery	15.6	14.4
<b>=====</b>	<b>=====</b>	<b>=====</b>
Being a full time equivalent of:	12.8	12.8
<b>=====</b>	<b>=====</b>	<b>=====</b>

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**12 TANGIBLE FIXED ASSETS**

	Freehold Property £	Fixtures and Fittings £	Computer Equipment £	Totals £
<b>COST OR VALUATION</b>				
At 1 April 2021	330,000	45,101	61,516	436,617
Additions	-	-	2,049	2,049
Revaluation	70,000	-	-	70,000
Disposals	-	-	-	-
	-----	-----	-----	-----
At 31 March 2022	400,000	45,101	63,565	508,666
<b>DEPRECIATION</b>				
At 1 April 2021	-	44,395	54,263	98,658
Charge for year	-	82	4,974	5,056
	-----	-----	-----	-----
At 31 March 2022	-	44,477	59,237	103,714
	-----	-----	-----	-----
<b>NET BOOK VALUE</b>				
At 31 March 2022	<b>400,000</b>	<b>624</b>	<b>4,328</b>	<b>404,952</b>
	=====	=====	=====	=====
At 31 March 2021	330,000	706	7,253	337,959
	=====	=====	=====	=====

In 2020 the freehold land and buildings were valued at market value by Ash Chartered Surveyors. The trustees have agreed to reflect this increase in value in the financial statements. The market value of £400,000 will be considered, on a yearly basis, by the trustees for any impairment.

**13 INTANGIBLE FIXED ASSETS**

	GOODWILL £	Total £
<b>COST</b>		
At 1 April 2021	-	-
Additions	1,000	1,000
	-----	-----
At 31 March 2022	1,000	1,000
	=====	=====
<b>AMORTISATION</b>		
At 1 April 2021	-	-
Charge for year	133	133
	-----	-----
At 31 March 2022	133	133
	-----	-----
<b>NET BOOK VALUE</b>		
At 31 March 2022	<b>867</b>	<b>867</b>
	=====	=====
At 31 March 2021	-	-
	=====	=====

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**14 DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/03/2022</b>	31/03/2021
	<b>£</b>	£
Trade debtors	<b>131,403</b>	123,061
Prepayments and accrued income	<b>18,968</b>	2,894
	<b>-----</b>	-----
	<b>150,371</b>	125,955
	<b>=====</b>	=====

**15 CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	<b>31/03/2022</b>	31/03/2021
	<b>£</b>	£
Trade Creditors	<b>50,642</b>	62,017
Social Security and other Taxes	<b>9,879</b>	9,778
Accrued expenses	<b>5,544</b>	2,747
HSBC Bounce Bank Loan	<b>5,060</b>	4,167
Loan	-	2,667
	<b>-----</b>	-----
	<b>71,125</b>	81,376
	<b>=====</b>	=====

**16 CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR**

	<b>31/03/2022</b>	31/03/2021
	<b>£</b>	£
HSBC Bounce Back Loan	<b>43,276</b>	45,833
	<b>=====</b>	=====

**The Gloucestershire Deaf Association (Registered number: 2692718)**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**17 MOVEMENT IN FUNDS**

	At 01/04/2021	Net movement in funds	Transfers between funds	At 31/03/2022
	£	£	£	£
<b>Unrestricted Funds</b>				
Fixed assets and Working Capital	427,463	(15,489)	-	411,974
Fixed assets revaluation reserve	-	70,000	-	70,000
	-----	-----	-----	-----
<b>Total Unrestricted Funds</b>	427,463	54,511	-	481,974
	=====	=====	=====	=====
<b>Designated Funds</b>				
Youth	400	-	(400)	-
Lunch Club	3,997	(1,489)		2,508
Media	2,070	(1,164)		906
Transport Funding Pot	-	(57)	226	169
Forest School Discovery	226	-	(226)	-
Honeyford Communications Pot	383	-		383
Dalmatian formally CDCC	632	(615)	400	417
Family Support	593	-		593
General	(155)	155		-
<b>Restricted Funds</b>				
Freemasons Transport Grant	-	3,600		3,600
Individuals Grant Fund – Barnwood Trust	3,751	(3,716)		35
Wellbeing officer	20,990	15,226		36,216
Lottery Covid Grant	10	5,176		5,186
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	828		838
GloW GCC	-	867		867
Volunteer Coordinator	-	2,480		2,480
Dorothy Bolton Grant for children	-	2,400		2,400
HAF Panto Funding	-	209		209
Equipment Officer Funding	-	26,571		26,571
	-----	-----	-----	-----
<b>TOTAL FUNDS</b>	482,641	82,711	0	565,352
	=====	=====	=====	=====

**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 funds noted above to finance future expenditure under each of the categories shown.

**Statement of Financial Activities**  
**For The Year Ended 31 March 2022**

**18 ULTIMATE CONTROLLING PARTY**

The Company is controlled by the Council of Management.