

REGISTERED COMPANY NUMBER: 2692718

REGISTERED CHARITY NUMBER: 1015937

Report of the Trustees and
Financial Statements for The Year Ended 31 March 2023
For
The Gloucestershire Deaf Association

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

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The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

1 **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 - resigned 30th September 2022

Mr P Bryan - Co-Chair

Mr D R M Grieg - resigned 8th February 2023

Mrs N Hastie - Co-Chair

Mr G Mann - resigned 3rd October 2022

Ms E Moon

Mr M Pearse - resigned 7th December 2022

Mr J Moffitt - appointed 8th February 2023, role ceased 1st March 2023

Miss Sam Stocken - appointed 2 February 2022

Mr W H Stavert - appointed 8th February 2023

Ms. V Sheen - appointed 7th December 2022

Company Secretary

Mrs S Bryant - resigned post year end -19th June 2023

Auditors

Tamblyn & Co Limited

Kinnersley House

Kinnersley

Worcestershire

WR8 9JR

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2 Structure, Governance & Management

2.1 Type of Governing Document

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 2023. 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.

The Trustees of Gloucestershire Deaf Association (GDA) throughout the year and serving to the date of this report are detailed on page 3.

We have pleasure in presenting the Annual Report and Financial Statements for the Charity for the year ended 31 March 2023. 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 FRS 102".

2.2 Charitable Objects

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.

GDA's significant activities and beneficiaries are described in the following section. In setting the charity's objectives and future activities, GDA's trustees have given consideration to the Charity Commissions general guidance on public benefit 'Charities and Public Benefit'.

2.3 Trustee Selection Methods

GDA can have a Board of up to 12 Trustees. The Board strives to ensure that the majority of Board members have relevant lived experience. All Trustees currently on the Board are either deaf, hard of hearing or closely related to a person who is deaf or hard of hearing. The charity aims to ensure a mix of deaf and hearing Trustees are on the board at all times. New trustees are appointed on the basis of their skills, knowledge and experience in related work.

Before taking up their appointment prospective Trustees meet with the Chair of Trustees and/or senior staff and are offered the opportunity to attend a Trustees Board meeting as observers prior to being approved as a Trustee by the existing Board. They also complete an application form which includes a skills analysis and a statement of why they wish to serve as a Trustee of GDA.

2.4 Organisational Structure

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.

Day to day management of the Charity is delegated by the Trustees to the Chief Executive Office (CEO). The CEO works closely with the Management team.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

2.5 Risk Management

The Trustees meet four times per year with at least two meetings including a full financial review of management accounts. At Trustees meetings the Board discuss any potential risks, which may affect the organisation and the delivery of work programmes are assessed and any actions required minuted. This includes reviewing project spends and overhead costs.

Reduction in funding from contracts and grants and increases in overheads such as utilities are examples of the risks the Trustees are aware of and seeking to develop solutions for through more robust contract negotiations and increased fundraising.

3 Activities, Achievement & Performance

3.1 Statutory Declaration

The Trustees confirm that in setting our objectives and planning our activities we have given serious consideration to the Charity Commission's general guidance on public benefit. In particular the Trustees consider how planned activities will contribute to the aims and objectives which they have set.

In particular this means:

- a) keeping our cost and charges for any services to a minimum
- b) 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
- c) That, in providing our services and activities, GDA always shows due commitments to safe guarding and promoting the welfare of the people we support.

3.2 Overview (Executive Summary)

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.

Our mission is to provide practical and social support to enable deaf people in Gloucestershire and the surrounding areas to be independent, exercise choice and feel as integrated as possible with the wider community.

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 & work colleagues.

As a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs

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3.3 Activities, Achievement & Performance

GDA's main activities and areas of expertise are:

Communication Support

GDA is the only local organisation in Gloucestershire providing communication support between deaf and hearing people. GDA enjoys a unique and unrivalled relationship of trust both with the local deaf community and communication support to professionals who work in and around Gloucestershire 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.

Interpreting Service income for the year was £649,060 compared to £658,388 in the previous 12 months. GDA continues to deliver services under contract with Health Trust and Local Authorities and on a bespoke basis to other people and organisation requiring our services. The majority of this income is immediately applied to the costs of the Interpretation services, with a small income coming back to GDA to cover internal costs.

Hearing Aid Maintenance and Listening Aid Equipment Provision

GDA is sub-contracted by Gloucestershire Hospitals Hearing Services Department (audiology) to provide an outreach service of routine hearing aid maintenance.

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 to keep them safe and reduce social isolation.

In addition, our bespoke equipment showroom offered a room where clients can try before buying from a wider range of listening aid equipment. In the coming financial year, we will be moving this online to help reduce prices and increase the range of products available.

Deaf Awareness Training and British Sign Language Training (BSL College)

GDA is working with local deaf BSL tutors to provide courses at BSL level One and Three. With plans to begin delivering Level One and Two in the next 12 - 18 months. GDA is also offering 'Understanding Deafness' workshops (ranging from 1 hour to all day sessions) to various groups throughout Gloucestershire, such as GP surgeries and Council departments.

Employment Support

This was the final year for the Going the Extra Mile (GEM) Project which was jointly partners working under the consortium lead, Gloucestershire Gateway Trust. The Navigator Developer engaged with and supported 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.

Wellbeing Support

A wide range of wellbeing events take place across the year aimed at offering social support. These are a mix of creative and physical opportunities as well as general social events. We have hosted regular talks to give useful advice on topics such as heating costs, mental health and the menopause.

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For the Year Ended 31 March 2023

The wellbeing team also offers one to one support to deaf and hard of hearing community members in areas such as health and wellbeing, access to medical services and end of life care. Our team have undertaken specialist training in supporting end of life care and have been able to support community members whilst in hospice care.

Hear for you and Social Media Outreach

Many deaf and hard of hearing community members use social media to find out what is going on in their local community and the wider deaf community. We use social media accounts across Twitter, Facebook and Instagram to update our community on key news stories relating to the deaf community and to highlight upcoming opportunities at GDA.

We have also redeveloped our newsletter 'Hear For You', a quarterly magazine style newsletter that includes features and stories promoting GDA's work and the communities we represent and serve. The stories and features highlight the experience of deafness in Gloucestershire with the aim of bringing to life the facts and figures previously highlighted.

It is a 20 page document and allows us to report on the progress of all departments, raise personal stories about deafness, promote upcoming social wellbeing events, celebrate previous events and advertise our products and allow us to fundraise.

Community Centre Room Hire

GDA's site at Colin Road, Bamwood in Gloucester comprises our office and 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.

Children, Young People and Family Support

Families of deaf children and families where one or more parents are deaf or hard of hearing are supported through our monthly activity sessions called 'Dalamatians club' and through our other well being events which are open to them. Intergenerational coffee mornings are very popular.

Families also receive support through our informal advocacy service, accessible by dropping into the centre or by email.

3.4 How the Public Have Benefitted

3433 Communication support - interpreting assignments completed across health, social care, education, employment, justice service and other areas of life.

Hearing aid Maintenance & listening aid equipment provision.

456 Sensory Service Assessments and a total of 2319 clients supported through Gloucestershire Hospitals Hearing Service hearing aid clinics to clean and retube hearing aids.

Deaf awareness training and British Sign language training (BSL College)

12 students undertaking BSL Level 1 - 97% passed their level 1:

9 students undertaking BSL Level 2 - 100% passed their level 2:

Over 50 people have attended 'Understanding Deafness' sessions during the year

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3.4 (cont) Community Centre Room Hire

The community centre is booked by local organisations and individuals for a wide range of activities that are educational, recreational and social in nature

Community and informal advocacy services

Each week the team at GDA support deaf and hard of hearing community members to access services, find solutions to communication barriers and sign post them onto relevant support.

Children, Young People and Family Support

Every month we have 10 or more families attending our fun Dalmations events for deaf children and children of deaf adults aged 0-8 years old.

Wellbeing Support

936 wellbeing interactions with clients and 39 wellbeing events.

Hear For You and Social Media Outreach

We print 300 copies of 'Hear for You' and these are all received by local community members. In addition our digital copies have reached over 7.6k views this year with 3.5k views in January 2023.

Social Activities

We have been delighted to support the return of regular Deaf Club sessions at the Centre, organised and used by the local deaf community. These have included pub quizzes, bingo nights, social events and talks.

3.5 Looking Ahead

GDA has continued to feel the impact of the slow economic post-Covid recovery and the new challenges presented by sharp increases in the cost of living and commercial cost for essentials like utilities. At the same time public sector funding has been significantly reduced, including for front line services to the deaf and hard of hearing communities. The CEO left GDA in June 2023 following a long term absence. An interim CEO started in May 2023 to support the charity throughout this period.

Trustees acknowledge that they must be proactive in supporting GDA staff to secure new funding and to develop a long term fundraising strategy. We have recently taken the first step in this process by appointing a Fundraising Manager who brings a wealth of professional knowledge and a deeply personal connection to our cause. The Board is also reviewing its reserves policy with a view to building and growing these over the coming years. The Board appointed an interim CEO to establish a strategic recovery plan up to 31st March 2024 whilst we recruit a new permanent CEO.

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

4 FINANCIAL REVIEW

4.1 Key facts for the financial year are as follows:

Income: 2022/23 £ 983,762 (2021/2022 £947,976)

Expenditure: 2022/2023 £1,028,999 (2021/2022 £963,465)

Deficit: 2022/23 £45,237 (2021/2022 £15,489)

4.2 Principal sources of Funding & Outgoings

GDA's main source of funding are the contracted programmes of work we deliver on behalf of the NHS and Gloucestershire County Council and a number of smaller, grant funded projects from both public and third sector funders.

GDA recognises the need to increase our fundraising endeavours in order to secure funding to support the charity's core cost and potential new services. As such we have appointed a new Fundraising Manager who will begin their role in the next financial year with targets to bring in new unrestricted funding and support and develop our current fundraising activities.

4.3 Remuneration of Trustees

All Trustees act in a voluntary capacity and receive no remuneration or other material benefits from their services to the Charity. Out of pocket expenses necessarily and reasonably incurred by Trustees in promoting the purposes of the Charity are reimbursed at cost.

4.4 Financial Status

The charity's current resources from all funding sources including contracts, grants and unrestricted donations are sufficient to meet it's outgoings for at least next year.

4.5 Policy on reserves

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.

GDA also needs to have enough money to carry out it's 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 contract.

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

GDA has a reserves policy with the following main objectives: *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. The notice period required on all contracts e.g. IT support, equipment leases.*

At the end of the financial year we do not currently hold sufficient reserves in cash to meet our reserves policy, however we continue to own our building which is valued at £400,000. The reduction in cash is the result of a number of factors, including the long term absence of a CEO, a lack of uplift from a number of commissioned contracts over the past few years and restrictions in grant funding. As we progress into a new financial year the Board is reviewing options to release some of the equity in the building, while also building new sources of core and unrestricted funds to build these reserves further.

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Report of the Trustees
For the Year Ended 31 March 2023

4.6 Statutory Statement on Liabilities

The Trustees declare that:

The Charity has given no guarantees where potential liability under the guarantee is outstanding at the date of this statement (e.g: any outstanding/ongoing contract or legal undertaking to buy or to provide specific services)

The Charity has no debt outstanding at the date of this statement which is owned by the Charity and which is secured by an express charge on any assets of the Charity (e.g a mortgage on property owned by the Charity):

Approved by the Trustees and signed on their behalf:



Nicole Hastie and Patrick Bryan (Co-chairs)

Date: 11th December 2023

The Gloucestershire Deaf Association
Report of the Trustees
For the Year Ended 31 March 2023

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 11th December 2023 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 2023

Opinion

We have audited the financial statements of Gloucestershire Deaf Association for the year ended 31 March 2023 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 2023 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.

The Gloucestershire Deaf Association
Report of the Independent Auditor
For the Year Ended 31 March 2023

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 11, 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 2023

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.

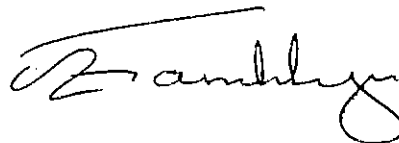
We gained an understanding of the controls that the trustees have in place to detect fraud.

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. 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: 13th December 2023

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2023 £	31/03/2022 £
INCOMING RESOURCES					
Incoming resources from generated funds					
Voluntary income	2	22,136	-	22,136	19,225
Activities for generating funds	3	48,402	-	48,402	21,016
Investment income	4	-	-	-	-
Incoming resources from charitable activities					
General	5	807,633		807,633	780,619
Grant income - detail in accounting policies	5	3,537	102,054	105,591	127,116
		-----	-----	-----	-----
		881,708	102,054	983,762	947,976
RESOURCES EXPENDED					
Charitable activities					
General	6, 7, 11	921,497	102,054	1,023,551	956,075
Governance costs	8	2,200	-	2,200	2,200
Other resources expended	9	3,248	-	3,248	5,190
Trustee Expenses	10	-	-	-	-
		-----	-----	-----	-----
		926,945	102,054	1,028,999	963,465
NET INCOMING (OUTGOING) RESOURCES BEFORE TRANSFERS		(45,237)	-	(45,237)	(15,489)
Gross transfers between funds		-	55,541	55,541	28,200
		-----	-----	-----	-----
Net Incoming/(outgoing) resources before other recognised gains and losses		(45,237)	55,541	10,304	12,711
Other recognised gains/losses					
Freehold land & buildings revaluation					70,000
Gains on fixed asset investments		-	-	-	-
		-----	-----	-----	-----
Net movement in funds		(45,237)	55,541	10,304	82,711
RECONCILIATION OF FUNDS					
Total funds brought forward		481,974	83,378	565,352	482,641
		-----	-----	-----	-----
TOTAL FUNDS CARRIED FORWARD		436,737	138,919	575,656	565,352
		=====	=====	=====	=====

The notes form part of these financial statements

The Gloucestershire Deaf Association (Registered number: 2692718)

Balance Sheet
At 31 March 2023

	Notes	Unrestricted Funds £	Restricted Funds £	31/03/2023 £	31/03/2022 £
FIXED ASSETS					
Tangible assets	12	416,787	-	416,787	404,952
Intangible assets	13	667	-	667	867
		-----	-----	-----	-----
		417,454	-	417,454	405,819
CURRENT ASSETS					
Stocks		2,770	-	2,770	7,896
Debtors	14	211,419	-	211,419	150,371
Cash at bank		(67,422)	136,424	69,002	115,665
		-----	-----	-----	-----
		146,767	136,424	283,191	273,932
CREDITORS					
Amounts falling due within one year	15	(87,032)	-	(87,032)	(71,125)
		-----	-----	-----	-----
		59,735	136,424	196,159	202,807
		-----	-----	-----	-----
TOTAL ASSETS LESS CURRENT LIABILITIES		477,189	136,424	613,613	608,626
CREDITORS					
Amounts falling due after more than one year	16	(37,957)	-	(37,957)	(43,276)
		-----	-----	-----	-----
		439,232	136,424	575,656	565,352
		=====	=====	=====	=====
FUNDS					
Unrestricted funds:	17				
Fixed assets and Working Capital				436,737	481,974
Restricted funds				138,919	83,378
				-----	-----
TOTAL FUNDS				575,656	565,352
				=====	=====

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 11th December 2023 and were signed on its behalf by:

Mrs. N. Hastie – Trustee *N Hastie*
Mr. P. Bryan – Trustee *P Bryan*

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

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.

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
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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.

2 VOLUNTARY INCOME

	31/03/2023	31/03/2022
	£	£
Donations	20,744	17,959
Fundraising Activities & Events	1,392	1,266
	-----	-----
	22,136	19,225
	=====	=====

3 ACTIVITIES FOR GENERATING FUNDS

	31/03/2023	31/03/2022
	£	£
Hiring out of facilities	48,402	21,016
	=====	=====

4 INVESTMENT INCOME

	31/03/2023	31/03/2022
	£	£
Investment income and interest	-	-
	=====	=====

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5	INCOMING RESOURCES FROM CHARITABLE ACTIVITIES	31/03/2023	31/03/2022
	Activity	£	£
	Interpreting Services	649,060	658,388
	Activity income, equipment sales and course fees	25,656	24,311
		Grant income	
	Deaf Awareness & BSL Training Courses	41,766	14,321
	GCC-HOH/Installation of Listening Aid Equipment	45,300	45,000
	GHNHSFT – Hearing Aid Clinics	32,515	32,515
	BBO/GEM Consortium – disabled employment, training, and volunteering	13,335	34,278
	Covid 19 grant funding	-	5,146
	Business Interruption Insurance/Insurance Claims	-	9,649
	Other grant funding & gift aid	105,591	84,127
		913,224	907,735
		=====	=====
6	CHARITABLE ACTIVITIES COSTS	31/03/2023	31/03/2022
		£	£
	General - note 7	1,023,551	956,075
		=====	=====
7	DIRECT COSTS OF CHARITABLE ACTIVITIES	31/03/2023	31/03/2022
		£	£
	Staff costs - note 11	377,395	353,564
	Lip reading	1,114	3,387
	Interpreting	480,286	483,334
	Well Being	4,104	1,180
	Telephone and advertising	9,031	8,797
	Cleaning	5,175	1,450
	Deaf Awareness Training	-	48
	BSL College Training Courses	23,447	6,246
	Staff Training	257	254
	Printing, postage, and stationery	6,107	4,509
	Travelling and expenses	347	4,971
	Internal interpreting costs	3,865	4,773
	Subscriptions and sundries	10,058	1,465
	Covid 19 office expenses	-	26
	Heating and lighting	10,710	3,877
	Repairs and renewals	9,262	3,959
	Rates and insurance	6,264	5,071
	Bank & loan interest charges	3,274	3,911
	Professional and legal fees	16,750	4,934
	Accountancy and bookkeeping	2,422	5,464
	Activity and project costs	37,661	24,011
	Equipment for resale	-	9,533
	IT support/website	15,351	16,717
	Bad debt – write back	675	4,594
		1,023,551	956,075
		=====	=====

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Statement of Financial Activities
For The Year Ended 31 March 2023

8	GOVERNANCE COSTS		
		31/03/2023	31/03/2022
		£	£
	Auditors' remuneration	2,200	2,200
		=====	=====
9	NET INCOMING/(OUTGOING) RESOURCES	-----	-----
	Net resources are stated after charging		
		31/03/2023	31/03/2022
		£	£
	Depreciation & amortisation - owned assets	3,248	5,190
		=====	=====
10	TRUSTEES' REMUNERATION AND BENEFITS	-----	-----
	There were no Trustees' remuneration or other benefits for the year ended 31 March 2023 nor for the year ended 31 March 2022.		
	Trustees' Expenses		
	During the year travelling and other expenses of £Nil (2022: £Nil) were reimbursed to Trustees.		
11	STAFF COSTS		
		31/03/2023	31/03/2022
		£	£
	Wages and salaries	336,410	318,559
	Social Security costs	28,951	22,765
	Pension costs	12,034	12,240
		-----	-----
		377,395	353,564
		=====	=====
	The average number of employees during the year was:		
	Service delivery	16.7	15.6
		=====	=====
	Being a full time equivalent of:	13	13.7
		=====	=====

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Statement of Financial Activities
For The Year Ended 31 March 2023

12 TANGIBLE FIXED ASSETS

	Freehold Property £	Fixtures and Fittings £	Computer Equipment £	Totals £
COST OR VALUATION				
At 1 April 2022	400,000	45,101	63,565	508,666
Additions	-	520	15,591	16,111
Disposals	-	(22,139)	(40,117)	(62,256)
At 31 March 2023	400,000	23,482	39,039	462,521
DEPRECIATION				
At 1 April 2022	-	44,477	59,237	103,714
Charge for year	-	134	2,913	3,047
Disposals	-	(22,139)	(38,889)	(61,028)
At 31 March 2023	-	22,472	23,261	45,733
NET BOOK VALUE				
At 31 March 2023	400,000	1,010	15,777	416,787
At 31 March 2022	400,000	624	4,328	404,952

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 £
COST		
At 1 April 2022	1,000	1,000
Additions	-	-
At 31 March 2023	1,000	1,000
AMORTISATION		
At 1 April 2022	133	133
Charge for year	200	200
At 31 March 2023	333	333
NET BOOK VALUE		
At 31 March 2023	667	667
At 31 March 2022	867	867

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Statement of Financial Activities
For The Year Ended 31 March 2023

14	DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/03/2023	31/03/2022
		£	£
	Trade debtors	210,161	131,403
	Prepayments and accrued income	1,258	18,968
		-----	-----
		211,419	150,371
		=====	=====
15	CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR	31/03/2023	31/03/2022
		£	£
	Trade Creditors	60,939	50,642
	Social Security and other Taxes	8,763	9,879
	Accrued expenses	8,547	5,544
	Accrued income	3,462	
	HSBC Bounce Bank Loan	5,321	5,060
		-----	-----
		87,032	71,125
		=====	=====
16	CREDITORS: AMOUNTS FALLING DUE AFTER MORE THAN ONE YEAR	31/03/2023	31/03/2022
		£	£
	HSBC Bounce Back Loan	37,957	43,276
		=====	=====

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Statement of Financial Activities
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17

MOVEMENT IN FUNDS

	At 01/04/2022	Net movement In funds	Transfers between funds	At 31/03/2023
	£	£	£	£
Unrestricted Funds				
Fixed assets and Working Capital	411,974	(45,237)	-	366,737
Fixed assets revaluation reserve	70,000	-	-	70,000
Total Unrestricted Funds	481,974	(45,237)	-	436,737
	=====	=====	=====	=====
Designated Funds				
Youth	-	-	-	-
Lunch Club	2,508	(1,274)	(614)	620
Media	908	(517)		389
Transport Funding Pot	169	204	(373)	(0)
Forest School Discovery	-	-	-	-
Honeyford Communications Pot	383	(113)	614	885
Dalmatian formally CDCC	417	(91)	-	326
Family Support	593	(318)		275
General	-	-		-
Restricted Funds				
Freemasons Transport Grant	3,600	(2,724)	373	1,249
Individuals Grant Fund – Barnwood Trust	35	(35)		-
Wellbeing officer	36,216	19,640		55,856
Lottery Covid Grant	5,186	(5,186)		-
Growing Our Communities	-	-		-
GCC – Videos for Covid Updates	-	-		-
Independent Age Grant	-	-		-
Covid Tests for interpreters	838	(547)		291
GloW GCC	867	(867)		-
Volunteer Coordinator	2,480	(2,237)		243
Dorothy Bolton Grant for children	2,400	(375)		2,025
HAF Panto Funding	209	(209)		-
Equipment Officer Funding	26,571	(26,571)		-
Barnwood Trust - Equipment Officer	-	8,622		8,622
Barnwood Trust - Digital Inclusion	-	16,530		16,530
GCF - Wellbeing Activities	-	3,667		3,667
St Monica - Digital Inclusion	-	32,000		32,000
National Lottery - Deaf in the Covid Aftermath	-	16,584		16,584
Gloucester Community Investment Fund	-	190		190
GCC Thriving Communities	-	(833)		(833)
TOTAL FUNDS	565,352	10,304	-	575,656
	=====	=====	=====	=====

The Gloucestershire Deaf Association (Registered number: 2692718)

Statement of Financial Activities
For The Year Ended 31 March 2023

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.

18 ULTIMATE CONTROLLING PARTY

The Company is controlled by the Council of Management.