

**Company registration number 2692718 (England and Wales)**

**Charity registration number 1015937 (England and Wales)**

**GLOUCESTERSHIRE DEAF ASSOCIATION  
ANNUAL REPORT AND FINANCIAL STATEMENTS  
FOR THE YEAR ENDED 31 MARCH 2025**

# GLoucestershire Deaf Association

## LEGAL AND ADMINISTRATIVE INFORMATION

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<b>Trustees</b>	S Stocken W Stavert V Sheen P Hancox	(Appointed 1 August 2025)
<b>Senior management</b>	J Sleigh	Chief Executive Officer
<b>Country of incorporation</b>	United Kingdom (England and Wales)	2692718
<b>Charity registration</b>	England and Wales	1015937
<b>Registered office</b>	Colin Road Barnwood Gloucester Gloucestershire GL4 3JL	
<b>Auditor</b>	Pitt Godden & Taylor LLP Unit 3 Ambrose House Meteor Court Barnett Way Barnwood Gloucester GL4 3GG	

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# GLOUCESTERSHIRE DEAF ASSOCIATION

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# GLoucestershire Deaf Association

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

### FOR THE YEAR ENDED 31 MARCH 2025

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The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019).

#### **Objectives and activities**

Who we serve:

GDA was set up in 1919 with the Objects of the Charity being stated as 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.

GDA has been connecting deaf and hard of hearing people with services and community for over 100 years. We serve the needs of anyone affected by deafness and their families, from those with profound, moderate or mild deafness to those who use hearing aids, cochlear implants to those who choose not to wear listening tech.

Our Mission and Values:

GDA's Trustees have given consideration to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit' and as a user-led registered charitable company, GDA is independent of the statutory sector and able to fully advocate for local needs.

Our mission is to provide practical and social support to enable deaf people in Gloucestershire and the surrounding areas to achieve equity, agency, independence and connection with community.

Our vision is of an inclusive society where communication barriers are removed and people with any level of hearing loss are well-resourced, self-actualised and live confident lives of meaningful participation.

How we serve:

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake to provide public benefit.

#### **Activities**

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 relationship of trust both with the local deaf community and communication support professionals who work in and around Gloucestershire. 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. GDA continues to deliver BSL Interpreting services under contract with NHS and Local Authority bodies and on a bespoke basis to other people and organisations requiring our service.

##### 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 keep them safe and reduce social isolation.

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

GDA works with local deaf BSL tutors to provide BSL courses. GDA also offers Deaf Awareness workshops (ranging from 1 hour to all day sessions) and ongoing Deaf Inclusion advice and workshops to various organisations and other groups throughout Gloucestershire, such as GP surgeries, councils or businesses.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### Wellbeing Support

A wide range of wellbeing events take place across the year aimed at bringing deaf people together to enjoy social support. These are a mix of creative and physical opportunities as well as social events and trips. We have hosted talks to give accessible information, seated exercise, crafting, trips to local attractions, afternoon tea and lipreading circles. People with all degrees of deafness and all ages are welcome to these events.

The wellbeing team also offers outreach, a befriending service and 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.

#### Children, Young People, and Family Support

Deaf children, their siblings and families are supported through our CYPF service. We have a 0 – 8 yrs service called 'Dalmatians' with monthly activity sessions and our 'NXT-Gen' sessions for 9-16 year olds also offer monthly activities. Families also benefit extends throughout families who receive support through our informal, impartial, information-advocacy service, accessible at events, by dropping into the centre or by email.

#### Community Centre Room Hire

GDA's site at Colin Road, Barnwood in Gloucester comprises our offices and our Community Centre. The Community Centre provides an important community space which is culturally accessible to the local deaf community and welcomes many deaf-related and non deaf-related voluntary, professional and recreational groups.

#### Social Media Outreach

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

Our newsletter includes comprehensive information about GDAs work and the communities we represent and serve. The stories and features highlight the experience of deafness in Gloucestershire with the aim of bringing life to the facts and figures previously highlighted.

#### **Public benefit**

The trustees have paid due regard to guidance issued by the Charity Commission in deciding what activities the charity should undertake.

#### **Achievements and performance**

##### Communication support

3,484 interpreting assignments have been completed across, Health, Social Care, Education, Employment, the Justice service and other areas of life.

Hearing aid maintenance and listening aid equipment provision 546 Sensory Services Assessments have been undertaken.

474 Gloucestershire Hospitals Hearing Services hearing aid clinics have taken place, seeing a total of 3,299 clients to clean and retube hearing aids.

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

38 students undertaking BSL Level 1

14 students undertaking BSL Level 2

26 Deaf Awareness Sessions delivered to a total of 484 participants

# GLOUCESTERSHIRE DEAF ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 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 the deaf and hard of hearing community members to access services, find solutions to communication barriers and sign post them on to relevant support.

#### Children, Young People, and family support

We have 60+ families attending our Dalmatians events for deaf children and children of deaf adults aged 0-8yrs. Nxt Gen is a newer service is for deaf and hard of hearing children, their siblings and children of deaf adults aged 9-16 and currently reaches 20+ children.

#### Wellbeing support

723 Wellbeing interactions with clients and 130 wellbeing events have been held during 2024/25.

#### Social Media Outreach

We have improved engagement on Social Media this year with 4.7k followers on Facebook, 1.5K followers on Instagram and are growing our presence on LinkedIn with 796 followers currently.

#### Social Activities

We continue to support the Hard of Hearing Group and the Deaf Club sessions at the centre, organised and used by the local deaf community. These included pub quizzes, bingo nights, social events and talks.

#### Financial review

Income: 2024/25 £1,238,456(2023/24: £1,143,511)

Expenditure: 2024/25 £1,206,394 (2023/24: £1,020,869)

Surplus/(Deficit): 2024/25 Surplus £32,152 (2023/24: Deficit £22,642)

#### Reserves policy

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 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.

The agreed Reserves Policy is to maintain a reserve level of working capital requirements for a period of the last three months. This equates to £47,913, which will cover one month salary including HMRC and pension liabilities. This is in line with the previous Reserve Policy and links to best practice. The current unrestricted reserves as per balance sheet are £102,087 (excluding the building) which are in line with our policy.

Working Capital has been calculated as Current Assets less Current Liability.

#### Principal funding sources

A main source of GDA's of funding are the contracted programs of work we deliver on behalf of the NHS and Gloucestershire County Council.

This year GDA were thankful to receive some unrestricted funding in 2024/25. Collectively these grants from the Barnwood Trust, Forrester Family's Trust, Gloucestershire Disability Fund, the Inman Charity and the Lennox Hannay Charitable Trust have made a huge difference to enable GDA to continue to serve our community.

In addition, we are thankful to receive restricted funding for our Wellbeing, Children's, Young People and Families and Capital programs from The Pied Piper Appeal, Active Impact, National Lottery, Summerfield Charitable Trust, Ernest Cook, Mid-Counties Co-op, Happy Days and The Morrisons Foundation.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### *Major risks*

The Trustees meet regularly throughout the year. At Trustee meetings the Board discusses any potential risks which may affect the organisation and seek management information to demonstrate how these risks are mitigated. Reduction in funding from contracts and grants and increases in overheads are risks the Trustees are aware of and seeking to develop solutions.

#### **Structure, governance and management**

The charity is a company limited by guarantee.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

N Hastie	(Resigned 8 April 2024)
E Moon	(Resigned 23 April 2024)
S Stocken	
W Stavert	
V Sheen	
R Kean	(Appointed 8 April 2024 and resigned 31 December 2024)
L Taylor	(Appointed 8 April 2024 and resigned 31 December 2024)
A Warren	(Appointed 8 April 2024 and resigned 31 December 2024)
P Hancox	(Appointed 1 August 2025)

#### *Recruitment and appointment of trustees*

GDA can have a Board of up to 12 Trustees. The Board strives to ensure that there is representation of lived experience, together with a range of the necessary business and financial skills required to oversee the effective running of the charity. New trustees are appointed on the basis of their skills, knowledge and experience.

Before taking up their appointment, prospective Trustees meet with the Chair of Trustees and/or the CEO. 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.

None of the trustees has any beneficial interest in the company. All of the trustees are members of the company and guarantee to contribute £1 in the event of a winding up.

#### *Organisational structure*

Board of Trustees meets four times a year and have 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 Officer (CEO).

#### **Auditor**

In accordance with the company's articles, a resolution proposing that Pitt Godden & Taylor LLP be reappointed as auditor of the company will be put at a General Meeting.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

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### Disclosure of information to auditor

Each of the trustees has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

The trustees' report was approved by the Board of Trustees.



W Stavert  
Chair (Interim)

8 December 2025

# **GLOUCESTERSHIRE DEAF ASSOCIATION**

## **STATEMENT OF TRUSTEES' RESPONSIBILITIES**

***FOR THE YEAR ENDED 31 MARCH 2025***

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The trustees, who are also the directors of Gloucestershire Deaf Association for the purpose of company law, are responsible for preparing the Trustees' Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

In preparing these financial statements, the trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards have been followed, subject to any material departures disclosed and explained in the financial statements; and
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation.

The trustees are responsible for keeping adequate accounting records that disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT

### TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

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#### Opinion

We have audited the financial statements of Gloucestershire Deaf Association (the 'charity') for the year ended 31 March 2025 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 31 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

#### Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity 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

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

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

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

#### Other information

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

We have nothing to report in this regard.

#### Opinions on other matters prescribed by the Companies Act 2006

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

- the information given in the trustees' report for the financial year for which the financial statements are prepared, which includes the directors' report prepared for the purposes of company law, is consistent with the financial statements; and
- the directors' report included within the trustees' report has been prepared in accordance with applicable legal requirements.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## INDEPENDENT AUDITOR'S REPORT (CONTINUED)

### TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION

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#### **Matters on which we are required to report by exception**

In the light of the knowledge and understanding of the charity and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report included within the trustees' report.

We have nothing to report in respect of the following matters in relation to which 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
- the trustees were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' report and from the requirement to prepare a strategic report.

#### **Responsibilities of trustees**

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

#### **Auditor's responsibilities for the audit of the financial statements**

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

The extent to which our procedures are capable of detecting irregularities, including fraud, is detailed below.

Our approach to identifying and assessing the risks of material misstatement in respect of irregularities, including fraud, and non-compliance with laws and regulations, was as follows:

- We identified the laws and regulations relevant to the charity from discussions with the board and the finance team. The laws that we consider may have a direct material effect on the financial statements or the operation of the charity include the Charities Act 2011, the Companies Act 2006, employment, health and safety, and data protection.
- We ensured that the audit engagement team collectively has the appropriate competence, capabilities and skills to identify non-compliance with the applicable laws and regulations noted above.
- We assessed the extent of compliance with these laws and regulations through enquiries with the trustees and members of the finance committee and inspecting legal costs, and assessing any correspondence with the charity commission over the year.

We assessed the susceptibility of the charity's financial statements to material misstatement, including obtaining an understanding of how fraud may occur, by:

- making enquiries of management as to where they considered there was susceptibility to fraud, and their knowledge of any actual, suspected and alleged fraud;
- assessing and testing the internal controls in place to mitigate fraud risks and non-compliance with laws and regulations

# **GLOUCESTERSHIRE DEAF ASSOCIATION**

## **INDEPENDENT AUDITOR'S REPORT (CONTINUED)**

### **TO THE MEMBERS OF GLOUCESTERSHIRE DEAF ASSOCIATION**

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To address the risk of fraud through management bias and override of controls, we:

- performed analytical procedures to identify unusual or unexpected transactions;
- assessed whether judgements and assumptions made in determining the accounting estimates were indicative of potential bias;
- reviewed a sample tested journal entries to confirm that they were genuine transactions.

In response to the risk of irregularities and non-compliance with laws and regulations, we designed procedures which included, but were not limited to:

- agreeing financial statement disclosures to the underlying supporting documentation;
- reviewing the minutes of meetings of the board as to actual and potential litigation and claims;
- checking for correspondence from the Charity Commission.

There are inherent limitations in our audit procedures described above. The more removed that laws and regulations are from financial transactions, the less likely it is that we would become aware of non-compliance. Auditing standards also limit the audit procedures required to identify non-compliance with laws and regulations to enquiry of the trustees and other management and the inspection of regulatory and legal correspondence, if any.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

#### **Use of our report**

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

**(Senior Statutory Auditor)**  
**for and on behalf of Pitt Godden & Taylor LLP**

8 December 2025

**Chartered Accountants**  
**Statutory Auditor**

Unit 3 Ambrose House  
Meteor Court  
Barnett Way  
Barnwood  
Gloucester  
GL4 3GG

# GLOUCESTERSHIRE DEAF ASSOCIATION

## STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds 2025	Restricted funds 2025	Total 2025	Unrestricted funds 2024 as restated	Restricted funds 2024	Total 2024 as restated
	Notes	£	£	£	£	£	£
<b>Income from:</b>							
Donations and legacies	3	23,806	-	23,806	27,745	-	27,745
Charitable activities	4	1,086,188	123,840	1,210,028	1,003,671	100,995	1,104,666
Other trading activities	5	4,712	-	4,712	11,100	-	11,100
<b>Total income</b>		<u>1,114,706</u>	<u>123,840</u>	<u>1,238,546</u>	<u>1,042,516</u>	<u>100,995</u>	<u>1,143,511</u>
<b>Expenditure on:</b>							
Raising funds	6	3,535	-	3,535	7,011	-	7,011
Charitable activities	7	1,075,149	127,710	1,202,859	904,825	209,033	1,113,858
<b>Total expenditure</b>		<u>1,078,684</u>	<u>127,710</u>	<u>1,206,394</u>	<u>911,836</u>	<u>209,033</u>	<u>1,120,869</u>
<b>Net income/(expenditure) and movement in funds</b>		36,022	(3,870)	32,152	130,680	(108,038)	22,642
<b>Reconciliation of funds:</b>							
Fund balances at 1 April 2024							
As originally reported		466,065	30,881	496,946	538,091	138,919	677,010
Prior year adjustment		-	-	-	(101,353)	-	(101,353)
<b>Fund balances at 31 March 2025</b>		<u>502,087</u>	<u>27,011</u>	<u>529,098</u>	<u>466,065</u>	<u>30,881</u>	<u>496,946</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

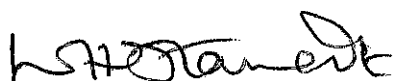
# GLOUCESTERSHIRE DEAF ASSOCIATION

## BALANCE SHEET

AS AT 31 MARCH 2025

		2025		2024	
	Notes	£	£	£	£
<b>Fixed assets</b>					
Tangible assets	13		403,645		406,293
<b>Current assets</b>					
Stocks	14	-		715	
Debtors	15	162,340		107,775	
Cash at bank and in hand		169,801		150,933	
		<u>332,141</u>		<u>259,423</u>	
<b>Creditors: amounts falling due within one year</b>	17	<u>(179,282)</u>		<u>(135,926)</u>	
<b>Net current assets</b>			<u>152,859</u>		<u>123,497</u>
<b>Total assets less current liabilities</b>			<u>556,504</u>		<u>529,790</u>
<b>Creditors: amounts falling due after more than one year</b>	18		<u>(27,406)</u>		<u>(32,844)</u>
<b>Net assets</b>			<u><u>529,098</u></u>		<u><u>496,946</u></u>
<b>The funds of the charity</b>					
Restricted income funds	21		27,011		30,881
Unrestricted funds	22		502,087		466,065
			<u>529,098</u>		<u>496,946</u>

The financial statements were approved by the trustees on 8 December 2025



W Stavert  
Chair (Interim)

# GLOUCESTERSHIRE DEAF ASSOCIATION

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 31 MARCH 2025

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	Notes	2025 £	£	2024 £	£
<b>Cash flows from operating activities</b>					
Cash generated from operations	25		24,186		79,915
<b>Investing activities</b>					
Proceeds from disposal of tangible fixed assets		-		7,200	
<b>Net cash generated from investing activities</b>			-		7,200
<b>Financing activities</b>					
Repayment of bank loans		(5,318)		(5,184)	
<b>Net cash used in financing activities</b>			(5,318)		(5,184)
<b>Net increase in cash and cash equivalents</b>			18,868		81,931
Cash and cash equivalents at beginning of year			150,933		69,002
<b>Cash and cash equivalents at end of year</b>			<u>169,801</u>		<u>150,933</u>

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# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

##### Charity information

Gloucestershire Deaf Association is a private company limited by guarantee incorporated in England and Wales. The registered office is Colin Road, Barnwood, Gloucester, Gloucestershire, GL4 3JL.

#### 1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" ("FRS 102") and the Charities SORP "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" (effective 1 January 2019). The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

#### 1.2 Going concern

At the time of approving the financial statements, the trustees have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

#### 1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

#### 1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

#### 1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement, and the amount of the obligation can be measured reliably.

Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources. Central staff costs are allocated on the basis of time spent, and depreciation charges are allocated on the portion of the asset's use.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

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#### 1 Accounting policies

(Continued)

##### 1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses.

Depreciation is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Freehold land and buildings	nil
Fixtures and fittings	10 - 25% straight line
Computers	25% straight line

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

##### 1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

##### 1.8 Stocks

Stocks are stated at the lower of cost and estimated selling price less costs to complete and sell. Items held for distribution at no or nominal consideration are measured the lower of replacement cost and cost.

##### 1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

##### 1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

##### **Basic financial assets**

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 1 Accounting policies

(Continued)

##### **Basic financial liabilities**

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

##### **Derecognition of financial liabilities**

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

#### 1.11 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

#### 1.12 Retirement benefits

Payments to defined contribution retirement benefit schemes are charged as an expense as they fall due.

#### 2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

#### 3 Income from donations and legacies

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Donations and gifts	23,806	27,745

##### **Donated goods and services**

During the year under review Midcounties Co-op started provided donations in kind that totaled £200 as at the end of the year.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>Charitable activities</b>						
Services provided under contract	821,357	123,840	945,197	665,870	100,995	766,865
Sales of services by beneficiaries	48,531	-	48,531	51,584	-	51,584
Performance related grants	123,250	-	123,250	204,935	-	204,935
Ancillary trading income	37,950	-	37,950	42,515	-	42,515
Charitable rental income	49,684	-	49,684	31,650	-	31,650
Other income	5,416	-	5,416	7,117	-	7,117
	<u>1,086,188</u>	<u>123,840</u>	<u>1,210,028</u>	<u>1,003,671</u>	<u>100,995</u>	<u>1,104,666</u>

#### 5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>4,712</u>	<u>11,100</u>

#### 6 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
<b>Fundraising and publicity</b>		
Other fundraising costs	<u>3,535</u>	<u>7,011</u>

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 7 Expenditure on charitable activities

	Charitable activities 2025 £	Charitable activities 2024 £
<b>Direct costs</b>		
Staff costs	408,207	360,156
Interpreter fees	586,601	475,321
Hearing aids	4,084	9,554
Room hire	12,643	1,359
Education & training	29,125	51,903
Volunteer expenses	-	126
College fees	2,101	26,894
Wellbeing	13,001	9,540
Various club expenses	17,407	12,859
Car park expenses	-	27
Internal recharges	-	180
Staff welfare/dbs checks	3,005	2,177
	<u>1,076,174</u>	<u>950,096</u>
<b>Share of support and governance costs (see note 8)</b>		
Support	126,685	163,762
	<u>1,202,859</u>	<u>1,113,858</u>
<b>Analysis by fund</b>		
Unrestricted funds	1,075,149	904,825
Restricted funds	127,710	209,033
	<u>1,202,859</u>	<u>1,113,858</u>

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

<b>8</b>	<b>Support costs allocated to activities</b>	<b>2025</b>	<b>2024</b>
		£	£
	Depreciation	2,648	3,973
	Training and finance expenses	2,814	6,329
	Repairs and maintenance	21,870	21,612
	Rates and insurance	6,346	6,123
	Bank charges and interest	2,906	2,301
	Heat and light	8,200	8,497
	Postage, printing and stationery	6,128	6,397
	Telephone and broadband	9,083	9,248
	IT support and website	18,463	20,708
	Professional fees	39,227	67,374
	Audit and accountancy fees	9,000	11,200
		126,685	163,762
		126,685	163,762
	<b>Analysed between:</b>		
	Charitable activities	126,685	163,762
		126,685	163,762
<b>9</b>	<b>Net movement in funds</b>	<b>2025</b>	<b>2024</b>
		£	£
	The net movement in funds is stated after charging/(crediting):		
	Fees payable for the audit of the charity's financial statements	9,000	9,000
	Depreciation of owned tangible fixed assets	2,648	3,306
	Amortisation of intangible assets	-	667
		9,000	12,973
		9,000	12,973
<b>10</b>	<b>Trustees</b>		
	None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year.		
<b>11</b>	<b>Employees</b>		
	The average monthly number of employees during the year was:		
		<b>2025</b>	<b>2024</b>
		Number	Number
		17	16
		17	16
		17	16

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

<b>11</b>	<b>Employees</b>	<b>(Continued)</b>	
	<b>Employment costs</b>	<b>2025</b>	<b>2024</b>
		<b>£</b>	<b>£</b>
	Wages and salaries	368,354	326,735
	Social security costs	26,158	22,227
	Other pension costs	13,695	11,194
		<u>408,207</u>	<u>360,156</u>

There were no employees whose annual remuneration was more than £60,000.

### 12 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

### 13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Computers	Total
	£	£	£	£
<b>Cost or valuation</b>				
At 1 April 2024	400,000	23,482	31,839	455,321
At 31 March 2025	<u>400,000</u>	<u>23,482</u>	<u>31,839</u>	<u>455,321</u>
<b>Depreciation and impairment</b>				
At 1 April 2024	-	22,607	26,421	49,028
Depreciation charged in the year	-	134	2,514	2,648
At 31 March 2025	<u>-</u>	<u>22,741</u>	<u>28,935</u>	<u>51,676</u>
<b>Carrying amount</b>				
At 31 March 2025	<u>400,000</u>	<u>741</u>	<u>2,904</u>	<u>403,645</u>
At 31 March 2024	<u>400,000</u>	<u>875</u>	<u>5,418</u>	<u>406,293</u>

The carrying value of land included in land and buildings comprises:

	<b>2025</b>	<b>2024</b>
	<b>£</b>	<b>£</b>
Freehold	<u>330,000</u>	<u>330,000</u>

Land and buildings with a carrying amount of £330,000 were revalued in 2020 by Ash & Co Surveyors, independent valuers not connected with the charity on the basis of market value. The valuation conforms to International Valuation Standards and was based on recent market transactions on arm's length terms for similar properties.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 13 Tangible fixed assets

(Continued)

At 31 March 2025, had the revalued assets been carried at historic cost less accumulated depreciation and accumulated impairment losses, their carrying amount would have been approximately £330,000 (2024 - £330,000).

#### 14 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	-	715
	<u>          </u>	<u>          </u>

#### 15 Debtors

	2025	2024
	£	£
<b>Amounts falling due within one year:</b>		
Trade debtors	159,136	105,228
Prepayments and accrued income	3,204	2,547
	<u>          </u>	<u>          </u>
	<u>162,340</u>	<u>107,775</u>

#### 16 Loans and overdrafts

	2025	2024
	£	£
Bank loans	32,776	38,094
	<u>          </u>	<u>          </u>
Payable within one year	5,370	5,250
Payable after one year	27,406	32,844
	<u>          </u>	<u>          </u>

During 2020 the charity took a Bounce Back Loan. This loan is Guaranteed by the UK Government.

#### 17 Creditors: amounts falling due within one year

	Notes	2025	2024
		£	£
Bank loans	16	5,370	5,250
Deferred income	19	88,864	72,355
Trade creditors		67,724	41,609
Other creditors		1,643	2,014
Accruals		15,681	14,698
		<u>          </u>	<u>          </u>
		<u>179,282</u>	<u>135,926</u>

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 18 Creditors: amounts falling due after more than one year

Notes	2025 £	2024 £
Bank loans	27,406	32,844

#### 19 Deferred income

2025 £	2024 £
Other deferred income	72,355

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	88,864	72,355
Movements in the year:		
Deferred income at 1 April 2024	72,355	104,815
Released from previous periods	(72,355)	(104,815)
Resources deferred in the year	88,864	72,355
Deferred income at 31 March 2025	88,864	72,355

#### 20 Retirement benefit schemes

	2025 £	2024 £
<b>Defined contribution schemes</b>		
Charge to profit or loss in respect of defined contribution schemes	13,695	11,194

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	At 31 March 2025
	£	£	£	£
Karl Gluck	-	54,771	(54,771)	-
Wellbeing	-	19,320	(11,107)	8,213
Summerfield	-	10,000	(8,697)	1,303
Active Impact	-	6,404	(4,788)	1,616
Morrisons	-	8,000	(738)	7,262
Other	-	22,645	(22,373)	272
Barnwood Trust - Digital Inclusion	3,250	-	(3,250)	-
Wellbeing Activities	1,500	-	(157)	1,343
Community Union Lunch Club	-	1,500	-	1,500
National Lottery - Deaf in the Covid Aftermath	2,100	-	(1,655)	445
Lunch Club Transport	-	500	-	500
Ernest Cook Next Gen	-	500	-	500
Designated funds	3,943	-	(2,593)	1,350
Dalmations	1,000	-	-	1,000
MCF Children and Young Families	11,846	-	(11,846)	-
GCF Cost of Living	1,560	-	(1,560)	-
Birkdale Trust for Dalmations	2,165	-	(2,165)	-
Morrisons Lunch Club	3,517	-	(2,010)	1,507
Other < £500	-	200	-	200
	<u>30,881</u>	<u>123,840</u>	<u>(127,710)</u>	<u>27,011</u>

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 21 Restricted funds

(Continued)

Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	At 31 March 2024 £
Freemasons Transport Grant	1,249	-	(1,249)	-
Wellbeing Officer	55,856	-	(55,856)	-
Covid Tests for Interpreters	291	-	(291)	-
Volunteer Coordinator	243	-	(243)	-
Dorothy Bolton Grant for Children	2,025	-	(2,025)	-
Barnwood Trust - Equipment Officer	8,622	-	(8,622)	-
Barnwood Trust - Digital Inclusion	16,530	-	(13,280)	3,250
GCF - Wellbeing Activities	3,667	-	(3,667)	-
St Monica - Digital Inclusion	32,000	-	(32,000)	-
National Lottery - Deaf in the Covid Aftermath	16,584	-	(14,484)	2,100
Gloucester Community Investment Fund	190	-	(190)	-
GCC - Thriving Communities	(833)	-	833	-
Designated funds	2,495	4,729	(781)	6,443
Pied Piper Dalmations	-	13,316	(13,316)	-
MCF Children and Young Families	-	19,945	(8,099)	11,846
GCF Cost of Living	-	2,391	(831)	1,560
GCF Wellbeing Activities	-	666	(666)	-
Birkdale Trust for Dalmations	-	2,700	(535)	2,165
Morrisons Lunch Club	-	4,020	(503)	3,517
Other	-	53,228	(53,228)	-
	<u>138,919</u>	<u>100,995</u>	<u>(209,033)</u>	<u>30,881</u>

#### 22 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	At 31 March 2025 £
Revaluation reserve	70,000	-	-	70,000
General funds	396,065	1,114,706	(1,078,684)	432,087
	<u>466,065</u>	<u>1,114,706</u>	<u>(1,078,684)</u>	<u>502,087</u>

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

#### 22 Unrestricted funds

(Continued)

Previous year:	At 1 April 2023	Incoming resources	Resources expended	At 31 March 2024
	£	£	£	£
Revaluation reserve	70,000	-	-	70,000
General funds	366,738	1,042,516	(911,836)	497,418
	<u>436,738</u>	<u>1,042,516</u>	<u>(911,836)</u>	<u>567,418</u>
Revaluation reserve	-	-	-	(101,353)
	<u>436,738</u>	<u>1,042,516</u>	<u>(911,836)</u>	<u>466,065</u>

#### 23 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £
<b>At 31 March 2025:</b>			
Tangible assets	403,645	-	403,645
Current assets/(liabilities)	125,848	27,011	152,859
Long term liabilities	(27,406)	-	(27,406)
	<u>502,087</u>	<u>27,011</u>	<u>529,098</u>
	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
<b>At 31 March 2024:</b>			
Tangible assets	406,293	-	406,293
Current assets/(liabilities)	92,616	30,881	123,497
Long term liabilities	(32,844)	-	(32,844)
	<u>466,065</u>	<u>30,881</u>	<u>496,946</u>

#### 24 Related party transactions

During the year under review the charity purchased BSL tutor services from one of its trustees, W. Stavert, under normal commercial terms. During the year purchases totaled £6,418 (2024 - £7,059) and as at the end of the year, the balance of £179 was outstanding (2024 - £413).

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

### FOR THE YEAR ENDED 31 MARCH 2025

25 Cash generated from operations	2025 £	2024 £
Surplus for the year	32,152	22,631
<b>Adjustments for:</b>		
Amortisation and impairment of intangible assets	-	667
Depreciation and impairment of tangible fixed assets	2,648	3,306
<b>Movements in working capital:</b>		
Decrease in stocks	715	2,055
(Increase)/decrease in debtors	(54,565)	103,644
Increase/(decrease) in creditors	26,727	(19,928)
Increase/(decrease) in deferred income	16,509	(32,460)
<b>Cash generated from operations</b>	<u>24,186</u>	<u>79,915</u>

26 Analysis of changes in net funds	At 1 April 2024 £	Cash flows At 31 March 2025 £	
Cash at bank and in hand	150,933	18,868	169,801
Loans falling due within one year	(5,250)	(120)	(5,370)
Loans falling due after more than one year	(32,844)	5,438	(27,406)
	<u>112,839</u>	<u>24,186</u>	<u>137,025</u>

# GLOUCESTERSHIRE DEAF ASSOCIATION

## NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

AS AT 31 MARCH 2025

### 27 Prior period adjustment

#### Changes to the balance sheet

	At 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
Capital funds			
Income funds			
Restricted funds	30,881	-	30,881
Unrestricted funds	466,065	-	466,065
<b>Total equity</b>	<b>496,946</b>	<b>-</b>	<b>496,946</b>

#### Changes to the profit and loss account

	Period ended 31 March 2024		
	As previously reported	Adjustment	As restated
	£	£	£
<b>Income from:</b>			
Donations and legacies	27,745	-	27,745
Charitable activities	1,104,666	-	1,104,666
Other trading activities	11,100	-	11,100
	<u>1,143,511</u>	<u>-</u>	<u>1,143,511</u>
<b>Expenditure on:</b>			
Charitable activities	1,113,858	-	1,113,858
	<u>(1,120,869)</u>	<u>-</u>	<u>(1,120,869)</u>
<b>Net movement in funds</b>	<b>22,642</b>	<b>-</b>	<b>22,642</b>

Due to the incorrect treatment of incoming funds/restricted funds in prior periods, a prior year adjustment has been made to correct the balances as at 31 March 2024.