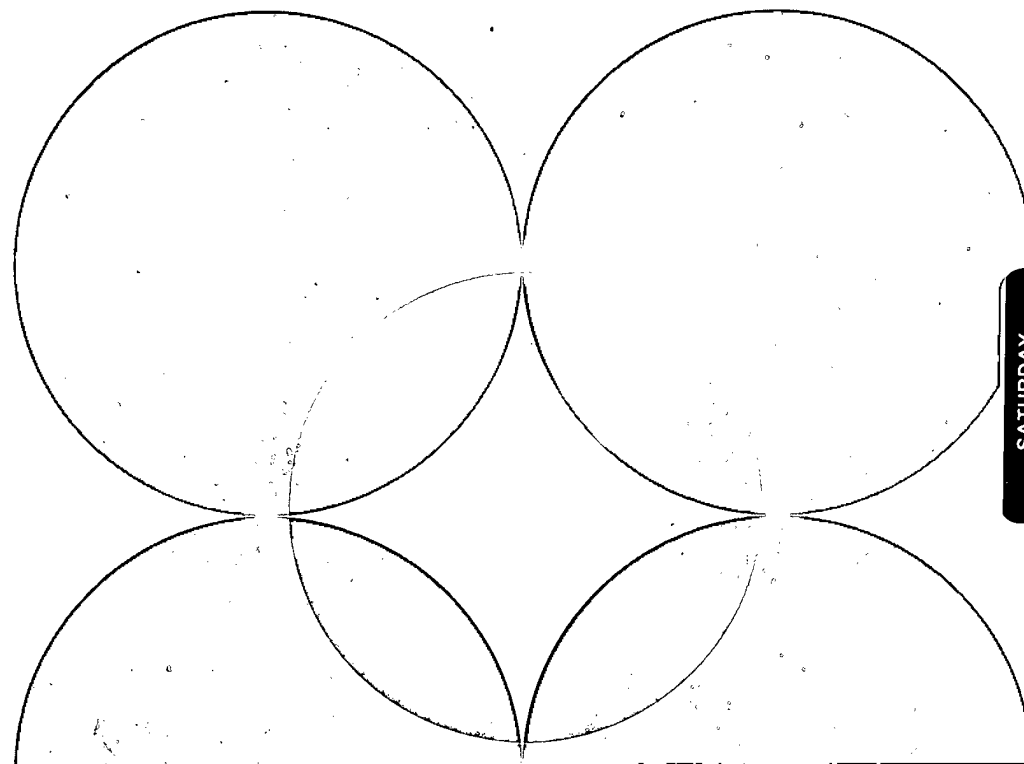


**Cambridgeshire
Deaf Association**

(formerly known as The Ely Diocesan
Association For Deaf People)

**Annual Report and Accounts
for the year ended 31st March 2023**



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COMPANIES HOUSE

Registered office:
8 Romsey Terrace, Cambridge, CB1 3NH
Company registration number: 03353070
Charity registration number: 1062578



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Trustees

Mr Fil Kamps – Chair (Chair from 07/01/2023)
 Mr Andrew Mell – Vice-Chair
 Dr Janie Anderson (Chair to 07/01/2023)
 Mr Godfrey Palmer
 Ms Chalky Wan
 Mr Robert Andrews (Appointed on 22/12/2022)
 Mr Paul McCloskey (Appointed on 27/12/2022)
 Ms Alisha-Mary Abbott (Resigned on 09/12/2022)
 Ms Tor Docherty (Resigned on 09/12/2022)
 Ms Alison Gelder (Resigned on 09/12/2022)
 Mr Brendan Casey (Resigned on 10/06/2022)

Chief Executive Officer

Mr Andrew Palmer

Independent Auditor

Moore Thompson
 Bank House, Broad Street
 Spalding
 Lincolnshire
 PE11 1TB

Trustee Annual Report

Message from the Chair

It is a privilege over the last 3 years to support CDA as a trustee and an honour to have been elected Chair at the turn of the year.

Reflecting on the last year fills me with gratitude for our staff and pride of the impact CDA has had on the deaf community in Cambridgeshire. We've tackled barriers, fostered inclusivity and advocated for the rights of those we support. The Charity has grown in size too, integrating another organisation, Hearing Help, extending the services that CDA offer and ensuring the sustainability of the services those with hearing loss in the county need.

As the Charity continues to grow across the board, from staff and clients to the number of services and members, ensuring the sustainability of CDA has been a focus for us as a Board of Trustees. We have worked hard alongside Andrew, the CEO and other CDA staff to improve the financial health of CDA so it can continue to serve the community at scale for many decades to come.

This report provides a valuable summary of the services delivered over the last year, supported with data, and the financial performance of CDA.

Message from the Chief Executive

I am incredibly proud of the work that all the staff and volunteers at CDA have done in the last year. We have bounced back incredibly well from the COVID-19 pandemic, showing that we are just as involved in the community, if not more than we were before, with attendances on the rise at many of our events around the county:

The year has been a challenge as we integrated Hearing Help into our organisation. Hearing Help formerly known as CAMTAD is a proud organisation with a great history and it has been a privilege to work with the Trustees and staff as they transferred over. That being said, there have been challenges to make sure it is sustainable for the future, and we very much hope that our new model for delivery means that we will be able to support more people with hearing loss around Cambridgeshire, keep their independence and have access to the services that they need.

The services we provide to deaf people, as you will see in this report, are second to none in their range and scope, and also in the quality of their delivery. We support deaf people from the moment they are born and any possible way that we can with a great team of really flexible, adaptable, intelligent and committed staff.

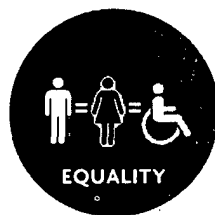


Objectives, strategy and vision

Aims and Objectives

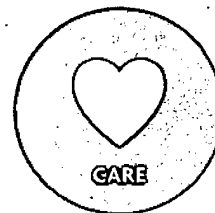
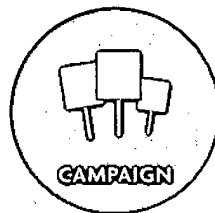
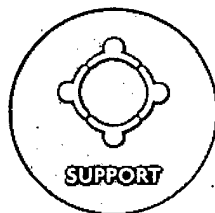
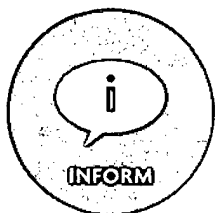
Vision

We have a vision of a world where deaf people experience improved health, wellbeing and equality.



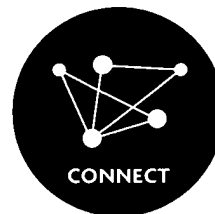
Mission

Our mission is to achieve our vision of the world by informing, encouraging, supporting, caring and campaigning. While we carry out our mission, we want to stay true to our values too.



Values

Our values are that we take notice of the world around us; be active and get things done; learn how we could do things better; give to the whole community, encourage voluntary service and connect with as many people or organisations as we can to improve the lives of deaf people.



We will build on our excellent work in supporting deaf British Sign Language (BSL) users, and expand all our services to people struggling to cope with hearing loss.

Strategy

Our values combined with our vision and mission helped us define our strategy which is to:

Put feedback at the heart of everything we do. If we do that, we can provide relevant services based on the needs of the community.

We want to build a stronger local deaf community while increasing the sustainability of our organisation, so we're fit for the future. And finally, we're going to keep campaigning for better local public services.

Plans for the future

We will build on our excellent work in supporting deaf British Sign Language (BSL) users, and expand all our services to people struggling to cope with hearing loss. We also want to return the number of people we support with hearing loss to pre-pandemic levels.

We must broaden the way we fundraise. We will focus on increasing the number monthly giving supporters, growing the CDA membership base, and encouraging people to contribute to our plans

CDA will develop more volunteers through BSL classes, and expand our teaching offer to include BSL Level 3. We will also give parents of deaf children free BSL tuition, and give older people free lip-reading lessons too.

And our mission to campaign on issues such as education and health will continue.



Performance Achievements

Advocacy and Casework

In total CDA's Advocacy & Casework Team has championed 1,049 cases in the financial year 2022/2023 (FY22/23).

This essential service ensures that deaf people have autonomy over their own lives, and are supported to live as independently as possible. Deaf people are confronted by communication barriers every day, and advocacy is vital in ensuring that local services understand the needs of deaf individuals and their community.

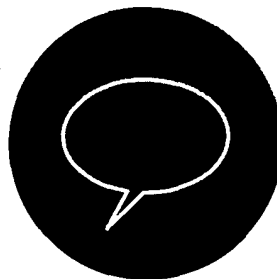
The team has taken on 220 advocacy cases in FY22/23. The cases have included care reviews; safeguarding reports, and 43 cases under the Care Act 2014; amounting to more than 1,000 hours of advocacy support to the deaf community.

- **38%** of clients experience increased choice and control over their lives.
- **15.9%** of clients reported an improved economic, social and emotional experience, improvements in domestic and personal relationships, well-being and the maintenance of their own dignity.
- The team has begun working to improve the situations of informal carers; this is **2.5% of cases**. They have helped deaf carers get the right support while they care for loved ones.

828 cases from 202 individuals were handled through the casework service in FY22/23.

- **26%** of clients experienced improved independence as a result of the support they received.

Our Advocacy & Casework Team is comprised of deaf people and people with hearing loss who have a deep understanding of the issues that their community faces. Our caseworkers provide their deaf clients and clients with hearing loss the help they need to manage everyday aspects of their lives; assistance with benefit applications, payment plans, housing, accessing relevant local services, and supporting people with relationship problems.



Ensuring that important information is available in BSL, and can be easily shared amongst the deaf community, is an important part of the Advocacy & Casework Team's role. Their presence at community events allows deaf people and people with hearing loss to access support where it is most convenient to them. The team carefully uses their casework experience to provide relevant guest speakers at events, and works closely with CDA's Community & Befriending team to tackle isolation.

The team has partnered with local authorities and charities to produce a variety of informative BSL videos, which have been shared through our social media networks. The Advocacy & Casework Team has worked with the Miscarriage Association, Healthwatch and the police to increase the amount of information available to deaf people and improve access to services.

The team also provides emotional support to deaf parents who have been navigating the court system. This is not a statutory provision, but they understand the need of any parents to receive the right support through complex and emotional situations.

Our Independent Domestic Violence Advocacy (IDVA) service has secured funding until 2025. CDA can now offer a local domestic abuse service to the deaf community and are committed to running a Freedom programme once a year to ensure those that need to access it can. During FY22/23 the team helped 12 people in domestic abuse situations, providing them with information and advice on how to leave safely.

The team has worked closely with the police and the local independent violence advocates on how to contact victims safely and provide the right information in BSL. They have also helped victims to apply for divorces and seek the legal advice they need.

Our team asks for feedback from every client when each case is closed. With an average score of 4.7/5, the response from clients has been amazing. **Their comments include:**

"Helpful with details with online and live interpreter, and quick respond. A very good service, many thanks for this, give me a good rest mind as well."

"Happy with the support and understood about ESA."

"Caseworker was very professional in supporting me with my pip application form in a good timely manner :) Thank you!"

"Advocate had been amazing supporting me and understanding my situation and she done her best to go on sign live and try many times, but she given me advices to collect evidences of money situation. Happy with supports"

"Advocate is the best person ever I see she really supportive and always on time and prepare everything ready to help me also she help me problem solve letter that is finished done on time as perfect I would like to tell her big thank her so much for everything she did support me and my mum! Thank you!!"

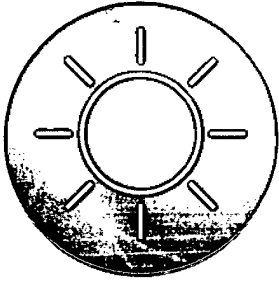
"I am happy Advocate help me lots and information and understand."

"CDA IDVA been support and help for us a lot great thank you!"

"Advocate had been brilliant understanding my issues regarding mobility and health wise and knowing what best for me and my needs. She fight for my rights."



Performance Achievements (continued)



CDA Life

In FY22/23 our almost unique personal care and support service continued to grow, reaching an annual turnover of £884k.

We have supported 19 individuals, providing personal care for deaf people with additional needs which the Care Quality Commission (CQC) rated outstanding.

CDA Life generates also much-needed revenue and is an important local employer of deaf and disabled people. In addition to training our staff to NVQ levels 4 and 5, management training is also provided. Investment in our comprehensive online care training package has also continued.

The majority of our staff are deaf and understand the communication barriers that many of the people who use the service face. As well as providing outstanding care, our staff are also a source of companionship for deaf BSL users. Our staff enrich the lives of people who use CDA Life. The Team regularly accompany their clients to a variety of outings and social events.

CDA Life works closely with other CDA teams, ensuring that clients can also benefit from community events, advocacy, casework and befriending. This joined up approach means that clients receive 360-degree inclusion and support.

An overwhelming 93% of clients reported that with the provision of CDA services they are better able to make decisions about their care.



Community

CDA Community has thrived during FY22/23, welcoming a total of 2,879 people attending (not including our own deaf staff) to our events. Each month we host 15 events.

Our community events provide an opportunity to meet people and reduce social isolation. At our events we run various activities and invite speakers to talk about topics of interest which shares information to keep people independent and develop community resilience.

Some of the events and speakers we were very honoured to welcome include:

- Robin from BDA visited us to explain how a Smart Meter works and the benefits of having one. Presenting this information in BSL with someone who was up to date with the latest information allowed the community to ask questions and receive answers that were easy to understand, rather than the leaflets or online information distributed by electricity companies.
- SignVideo came to show us how the new BSL999 service works and what Deaf people can expect from the service. A video was shown to the community to give examples of scenarios through actors. The community was also supported with downloading the app onto their devices.
- BDA visited to discuss the new system for providing ID when voting. Due to new legislation released recently, only specific types of ID were accepted at polling stations. The BDA helped ensure the community was aware of this and could ask questions if required.
- A spokesperson from NHS Dementia and Friends came to 2 locations to talk about signs of Dementia, how we can support those who have it and their carers, and family. It gave the community an opportunity to share their own experiences of Dementia as well as teaching us all to spot early signs. Resources were shared and those who needed support were signposted accordingly.
- In collaboration with CDA's Advocacy and Casework Team (ACT), Peterborough Council came to both the coffee morning and drop in events to engage with the community about the support ACT team provide and why funding should be continued. This was a useful exercise for both community and ACT staff to recognise and reflect on the support given over the past few years.
- We had a presentation from Peterborough Council regarding their food waste scheme, ensuring that all in the community were aware of the scheme and how they can contribute and support. It enabled the community to give their views and thoughts on the scheme and reflect on their own food waste.

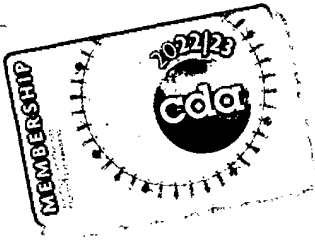
Our community project is aimed at adults. Our events which range from Coffee mornings to pub meet-ups to formal dinners cater for a range of tastes.

A total of 192 events were held in FY22/23 and these are the attendances by area:

- Peterborough, 1,469
- Cambridge, 460
- Huntingdon, 525
- Ely, 425



Performance Achievements (continued)



Membership

82 members have joined CDA during FY22/23, against a target of 80.

Members can enjoy all the benefits of being part of the CDA including voting at meetings and discounts for local restaurants, and CDA events. The nostalgic calendars, birthday cards and Christmas cards have proved immensely popular with members, who have replied with gratitude and glowing feedback.

The relaunch of Cambridge Deaf Club was one of this year's most notable achievements. A successful social media campaign drew 60 attendees at the first gathering, which was held at the Salisbury Club. Cambridge Deaf Club will meet every other month at its new venue and has already developed an exciting and stimulating calendar of events, including a celebration of the Chinese New Year and a visit to the Cambridge American Cemetery.

Outings and trips took off again after the coronavirus pandemic, with a visit to RAF Honington, and a trip to the Oliver Cromwell Museum at Ely combined with a boat trip. CDA's 2022 gala dinner in Peterborough was well attended and we thank John Smith for his wonderful contributions as compere. We held a naming ceremony at Fincham House to honour one of our late Trustees, Linda Fincham, and enjoy CDA's own Community space in Cambridge.

Christmas 2022 was magical with festive events at three locations. Buffet and bingo at Cambridge and Huntingdon, and a three-course meal at Ely.

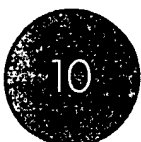


Following the merger between CDA and Cambridgeshire Hearing Help, CDA Hearing Help staff and volunteers continue to deliver an outstanding service to deaf people and people with hearing loss within Cambridgeshire and Peterborough.

The CDA Hearing Help team has serviced 3,336 hearing aids at its maintenance sessions, maintained 644 hearing aids in care homes and visited 107 people at home with mobility issues. The total number of interactions for FY22/23 was 4,087.

The CDA Hearing Help service is also an opportunity for our volunteers to assist people with hearing loss to rejoin their communities and social circles, and thus reduce social isolation. The team also directs clients to services outside CDA where additional help might improve their standards of living and safety.

CDA gratefully acknowledges the Evelyn Trust and Cambridgeshire & Peterborough Combined Authority for their continued funding. We also thank the audiology departments of Addenbrookes and Hinchinbrook hospitals, who ensure the CDA Hearing Help team is up to date with any changes to hearing aid technology.



Befriending

Volunteering with the Cambridgeshire Deaf Association (CDA) has proven to be a deeply enriching experience, benefiting both volunteers and the deaf community. Our Befriending Program remains dedicated to fostering understanding, communication, and independence among deaf people.

In the fiscal year spanning April 2022 to March 2023, our team of 33 volunteers made a significant impact, clocking 1,704 hours of service.

Volunteering with the deaf community offers invaluable personal growth opportunities. It enhances communication skills, encourages stepping out of comfort zones, and fosters patience. Through this service, volunteers often learn British Sign Language (BSL), further improving their interactions with the deaf individuals we support. Importantly, volunteering allows individuals to make a meaningful contribution to society, promoting inclusivity and equal opportunities.

Throughout the year, our team engaged in a range of activities, including 201 physical events, 194 social gatherings, 211 home visits, and 101 outings, all aimed at improving the mental and overall well-being of our clients.

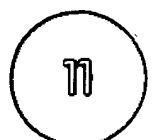
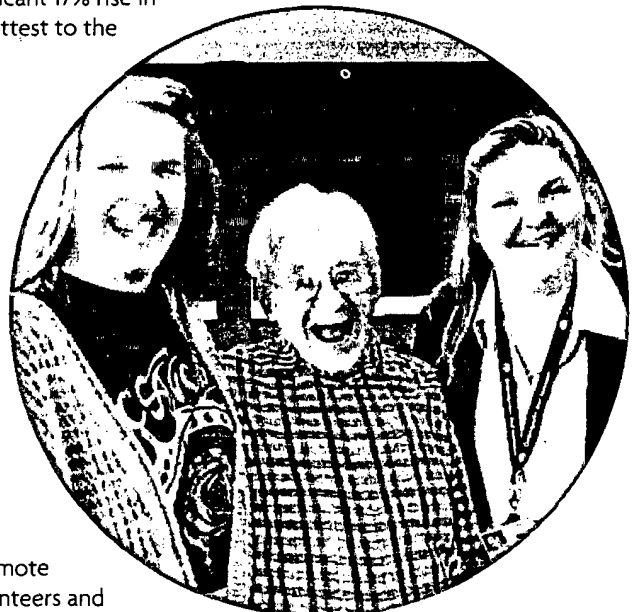
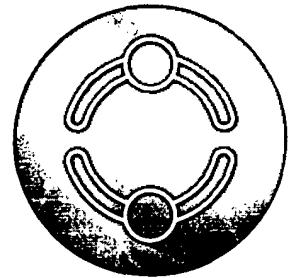
Client feedback has been instrumental in refining our services. Over the two-year period, we observed a remarkable 24% improvement in the development of new friendships, a notable 20% increase in opportunities to meet deaf individuals, and a significant 17% rise in clients' confidence to venture out of their homes. These statistics attest to the meaningful impact of our befriending project.

A substantial 31% of volunteer hours were dedicated to physical activities, promoting both physical and mental well-being. Social events constituted 21% of volunteer hours, fostering community connections. Home visits, vital for reducing isolation, accounted for 21% of volunteer time.

Our commitment to effective communication led to the initiation of a free British Sign Language (BSL) course, attracting nine new volunteers. This initiative has already resulted in 213 hours of volunteer support.

Monthly events, including outings to local attractions and engaging activities, have contributed to increased confidence and socialisation among our clients. Bowling and Dobbies Garden Centre visits were particularly popular.

In conclusion, our Befriending Program continues to strengthen the bonds within the deaf community, combat social isolation, and promote overall wellbeing. We are immensely grateful to our dedicated volunteers and look forward to another year of making a positive impact.



Performance Achievements (continued)

Sign Language Academy

Our Sign Language Academy is an important service providing high quality education in British Sign Language to the local community.

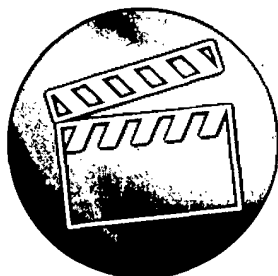
Our tutors are deaf and can share their real-life experience in using the language to our students. Most of our teaching takes place in the historic Fincham House centre in Cambridge where deaf people have been coming together for almost 100 years. We also offer our students the chance to enhance their learning by attending our many events and to become a volunteer.

We taught BSL to 63 students with an incredible 100% pass rate in BSL Levels 1 and 2.

In response to recent concerns about the cost and availability of BSL classes for parents of deaf children, we, for the first time, made our BSL Level 1 course available for free to parents of deaf children and, thanks to funding from Morrisons, will continue to do so in 2023-24.

We also provided free BSL teaching to people that wanted to volunteer with us in the Peterborough area. We had a great response to the offer with 75 people expressing an interest and 10 people taking a place on the course and beginning their volunteering journey with us.

Through the year we ask our students what they think of various aspects of their experience of learning with us. 100% gave positive feedback about the quality of teaching while the biggest area for development is to improve the course materials we provide.



CDA Media

Our studio facilities in Cambridge and in-house expertise allowed us to deliver high quality translations in video of content for range of different organisations.

This year we worked with companies on behalf of Netflix, John Lewis, The FA, Cambridge City Council, Healthwatch and Cambridge University with translations that were seen by large audiences. Ongoing focus is on creating translations for local people on the topics important or relevant to them.



Social Media and PR

Utilising the studio facilities in Cambridge and drawing on our in-house experience and knowledge, we posted over 70 accessible videos which resulted in over 150,000 views and a similar number of minutes watched.

On average a facebook video is watched for 4 second. CDA videos are watched nearly 10 times longer at an average of 34 seconds per video.

We were the only charity in the UK to create a BSL phone-in for people to share their feelings after the death of HM Queen Elizabeth II. We also led the way on deep-dive content in BSL with a series of six programmes focused on environmental issues called 'The BSL Climate Change Show'. This show was groundbreaking with over 5-hours of conversation with experts in the field. It was also the first time we used a full virtual studio in a live environment.

We were able to use our capacity to support other organisations. We produced a live stream for national deaf-health charity Sign Health on the topic of mental health and produced the live announcement of nominees for the Deaf Sports Personality of the Year Awards. Again, using the live virtual studio environment.

Social Media stats:

135,000 people reached via Facebook and Instagram

150,000 video views

10,500 followers

Fincham House

We renamed our building officially with a gathering of the local deaf community and a visit from Cambridge MP, Daniel Zeichner. A plaque was unveiled commemorating former trustee, Linda Fincham, after whom the building is named.

Fincham House is where we hold our BSL classes, hold meetings and community events and have space for our staff to work. It's also where we produce much of our video content and the main room can be converted from a generic hall into a TV studio in moments.

Fincham House is also an important generator of income. The building is divided into 4 units. CDA occupies the largest incorporating a hall which is used for teaching, community meetings and can be converted into a TV studio; an office suite for staff and a gallery used for video production. The three other units are occupied by organisations that make use of the building's ideal location, car parking and appealing setting as a home for their work.



Performance Achievements (continued)

Fundraising thank you

The holistic approach we take to improving the lives of deaf people, through improved health, wellbeing and creating equality is only possible with the support of the many trusts and donors that see the value in our ideas, our team, our work and ultimately the difference we are able to make in the community and the change we can affect.

We would like to thank the following trusts for their support:

- **Childwick Trust** for their generous grant to support CDA's running costs
- **Earl of Fitzwilliam Trust** for their contribution to our Volunteer project
- **Evelyn Trust** for continued support to deliver our Care Homes project
- **Huntingdon Freeman's Trust** for continued support to deliver our Befriending project
- **The National Lottery Community Fund** for on-going partnership to deliver CDA's Befriending project
- **Masonic Charitable Trust** for their contribution to charity's running costs
- **Pye Foundation** for continued support to charity's running costs
- **The Screwfix Foundation** for their generous contribution to maintain Fincham House, charity's Cambridge building.
- **Strangward Trust** for their contribution to charity's running costs
- **Tudor Trust** for on-going partnership and support in the day to day running of the charity



Financial performance highlights

Income and expenditure highlights

CDA's total revenue in FY 2022/23 was £1,427,950, an increase of 34% on the previous year's result.

10% of the growth is attributed to the merger between Cambridgeshire Deaf Association and Cambridgeshire Hearing Help effective 1st April 2022. 12% of the growth derives from expanded domiciliary care service provision, CDA Life. 8% comes from increased trust Fundraising across our ACT, Befriending and Community services as well as to support charity's running costs (see Fundraising and Contracts section for further details). 28% of total income in FY 2022/23 were restricted funds.

Our total expenditure in 2022-23 was £1,434,509, an increase of 30% on the previous year's figure.

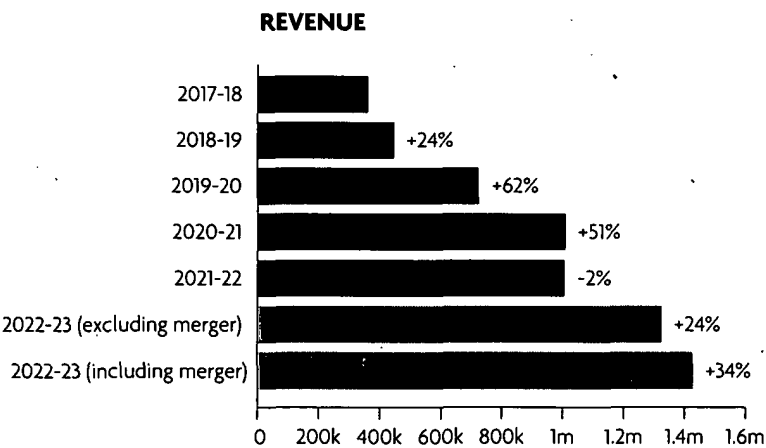
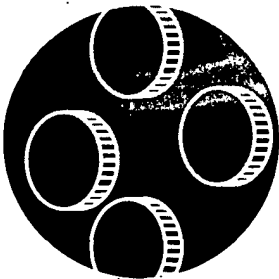
Excluding the merger, CDA has grown by 24%. This is in large part due to inflationary effects on charity's revenue streams and partially down to increased demand for services we offer. For the last two years and following a period of rapid growth between 2017 and 2021, it has been CDA's intention to take time to consolidate and streamline areas of activity, both in terms of geographical outreach (the intention is to remain as local as possible) as well as services on offer. The aim has been to achieve long-term financial and structural sustainability. This has still been the case during FY 2022/23 and the growth experienced has been carefully managed and in line with members' expectations.

The biggest financial success for the charity during the year has been the ability to successfully fundraise to support large majority of our charitable services. A small shortfall at £30,256 which constituted 7% of total charitable resources expended (2022 - £45,978 and 17%) was covered by surplus from the charity's own income generating activities. This means we were able to provide uninterrupted charitable service delivery without the need to draw from charity's free reserves.

The remaining surplus achieved at £18,795 (2022 – loss at £19,395) meant we were able to reach our free cash reserves target of 6 months of the charitable resources expended (see Reserves Policy section for further details). This concludes Trustees' 5 year plan to re-build charity's reserves and leaves the charity in a very strong balance sheet position as at March 2023.

Note: Charity's free (cash) reserves are different to total unrestricted reserves which include building and yearly building depreciation charge.

The biggest financial challenge the charity faced was associated with delivery of CDA Life contracted hours during period of re-structure and staff shortages. The resulting revenue shortfall for 2022-23 for CDA Life is £35,042 which constitutes 4% of actual delivery (2022 - £33,160 and 5%). It has been CDA Life's priority during the year to strengthen recruitment and reduce this balance.



Financial performance highlights (continued)

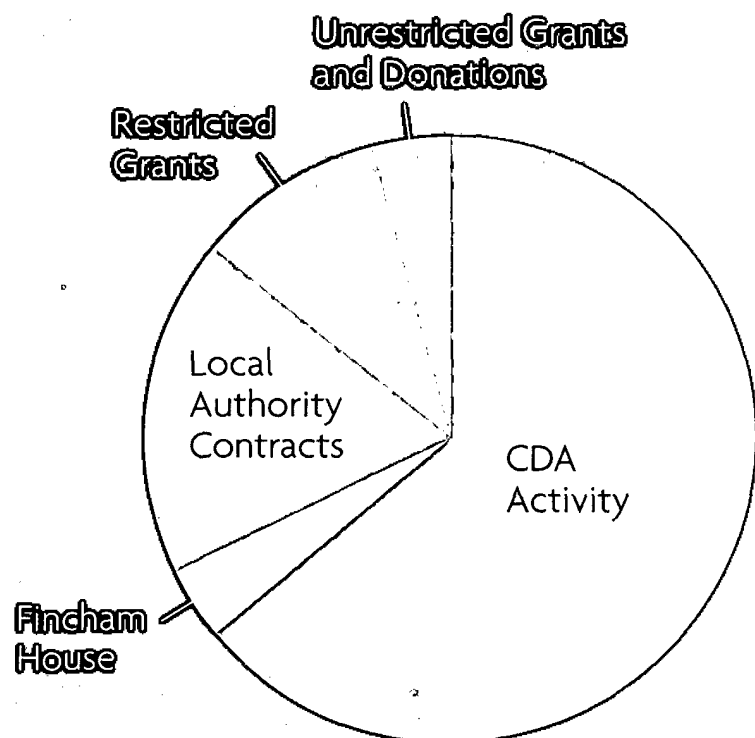
Where our income came from in 2022-23:

As was the case in previous year, more than half of our total income at 64% (2022 – 72%) came from CDA's own activities for generating funds. The largest contributor at 62% of total income is CDA Life, provision of domiciliary care services to deaf community.

Investment income from Fincham House, the charity's building in Cambridge, stood at 4% (2022 – 5%) of total income for the year. It continues to serve as charity's stable and constant revenue stream supporting day to day operations.

18% (2022 – 14%) of total income came from Local Authority contracts supporting our Hearing Help, Advocacy, Casework and IDVA services. 10% (2022 – 5%) derived from restricted grants and donations and 4% (2022 – 4%) from unrestricted grants and donations.

WHERE OUR INCOME CAME FROM



Reserves Policy

The trustees have established a policy whereby the unrestricted funds not committed or invested in tangible fixed assets ('the free reserves') held by the charity should be 6 months of the charitable resources expended* which equates to £312,020 for the year to March 2023 (2022 - £201,725).

At this level, the trustees feel that they would be able to continue the current charitable activities in the event of a significant drop in funding. In the event of such an occurrence, it would be necessary to consider how the funding would be replaced or activities changed.

As at end of financial year 2022-23, free reserves amount to £340,554 (2022 - £139,011) constituting 109% of the required amount as per charity's reserves policy. This total includes free cash reserves balance at £132,944 brought forward on 1st April 2022 as a result of Cambridgeshire Deaf Association and Cambridgeshire Hearing Help merger. Please see Note 17 for further details and breakdown.

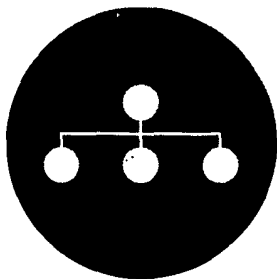
* Charitable resources expended exclude resources expended during operations of CDA Life domiciliary care services.



Trustee
30/09/2023



Structure, Governance and Management



Structure and Management

The governing documents are its articles of association and memorandum and were last revised in 1996 when the charity was incorporated. CDA is also a company limited by guarantee under the companies act 1985 and 1989.

The trustees are elected by the members of the association at the AGM. Trustees can also be co-opted on the board of trustees at any time by election of the trustees. Trustees are recruited from the deaf community but also the wider community based on particular skills that are deemed necessary.

Newly recruited trustees are inducted by the CEO and chair of trustees. This induction includes meeting key staff and visiting premises. They are also offered trustee training with the local CVS.

The organisation is governed by a board of trustees who set the strategy for CDA and approve annual plans and budgets. They meet quarterly to review progress and assess risks to the organisation and provide strategic governance and oversight. During the year, the Board comprised of 11 people with a range of expertise, including 5 deaf people.

Additionally, a Finance subcommittee, comprising of 3 Trustees, meet quarterly with the CEO and Finance Officer to review the financial performance.

The Chair of the Board of Trustees meets with the Chief Executive monthly.

The Chief Executive reports to the Board on a quarterly basis and in regular communication with Trustees via our internal messaging system.

The major risks are recorded and assessed on the company risk register and reviewed quarterly at trustee meetings. It is the Chief Executive's responsibility to ensure that actions plans and procedures are in place to mitigate those risks.

The Chief Executive chairs a senior management team meeting on a monthly basis with the Finance Officer, Manager of Advocacy and Casework and of our Personal Care department to discuss a range of topics and ensure the organisation is operating towards its strategic objectives.

On a monthly basis the Operational Leadership team, comprising SMT and the heads of other departments, meets to review progress against our annual plan and budget.

The CEO holds an operational meeting at least monthly with each department head. Each department also holds its own team meetings.

All staff performance is reviewed on at least a bi-monthly basis.

Statement of Trustees' Responsibilities

Statement of Trustees' Responsibilities

The trustees, who are also the directors of Cambridgeshire Deaf Association Ltd 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 charitable company 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 charitable company 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 charitable company and enable them to ensure that the financial statements comply with the Companies Act 2006. Additionally, they are 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.

Statements as to disclosure of information to the auditor

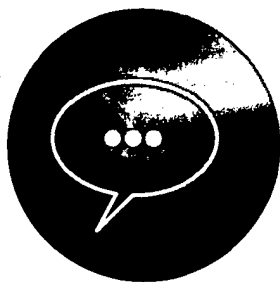
In accordance with company law, as the charity's Trustees, we certify that:

- As far as we are aware, there is no relevant audit information of which the charity's auditor is unaware; and
- We have taken all the steps that we ought to have taken in order to make ourselves aware of any relevant audit information and to establish that the charity's Auditor is aware of that information.



Annual Accounts

Independent Auditor's Report to the Trustees of Cambridgeshire Deaf Association for the year ended 31 March 2023



Opinion

We have audited the financial statements of the Cambridgeshire Deaf Association for the year ended 31 March 2023, which comprise of the Statement of Financial Activity, Statement of Financial Position, 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 Standards 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 2023, and of its incoming resources and application of resources, including its income and expenditure, for the year ended 31 March 2023.
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Policies; 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 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

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

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

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 trustees 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 the audit:

- the information given in the trustees' report (incorporating the directors' report) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report 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 directors' report.

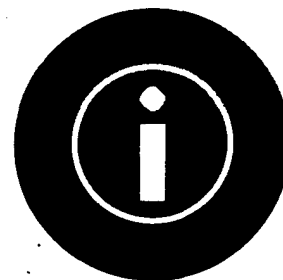
We have nothing to report in respect of the following matters in relation to which the Companies Act 2006 requires us to report to you if, in our opinion:

- 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 directors' remuneration specified by law are not made; or
- we have not received all the information and explanation 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 directors' report and from preparing a strategic report.

Responsibilities of trustees

As explained more fully in the trustee's responsibilities statement, the trustees (who are also directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine in necessary to enable the preparation of financial statements that are free from material misstatements, 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 relating 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.



Independent Auditor's Report to the Trustees of Cambridgeshire Deaf Association (continued)



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

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

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:

- the engagement partner ensured that the engagement team, collectively had the appropriate competence, capabilities and skills to identify or recognised non-compliance with applicable laws and regulations;
- we identified the laws and regulations applicable to the charity through discussions with trustees and other management, and from our knowledge of the charity sector and experience of the client.
- we focused on specific laws and regulations which we considered may have a direct material effect on the financial statements or the operations of the charity.
- we assessed the extent of compliance with the laws and regulations identified above through making enquiries of management and inspecting legal correspondence; and
- identified laws and regulations were communicated within the audit team regularly and the team remained alert to instances of non-compliance throughout the audit.

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

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

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

- performed analytical procedures to identify any unusual or unexpected relationships;
- tested journal entries to identify unusual transactions;
- investigated the rationale behind significant or unusual transactions.

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

As part of an audit in accordance with ISAs (UK), we exercise professional judgment and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the charitable company's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the trustees.
- Conclude on the appropriateness of the trustees' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the charitable company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the charitable company to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation (ie. Gives a true and fair value).

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

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.



Heather Bright (FCA) (Senior Statutory Auditor)

for and on behalf of Moore Thompson
Chartered Accountant & Statutory Auditor Bank House
Broad Street
Spalding
PE11 1TB

Date: 30/09/2023



Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

		2023				2022
	Notes	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total Funds £	Total Funds £
INCOME						
Incoming resources from generated funds:						
Donations and legacies	2	2,789	13,822	-	16,611	4,370
Investment income	3	56,938	-	-	56,938	52,417
Incoming resources from charitable activities:						
Grants	5	59,025	355,032	-	414,057	239,234
Activities for Generating Funds	4	909,502	30,842	-	940,344	772,086
TOTAL INCOME		1,028,254	399,696	-	1,427,950	1,068,107
EXPENDITURE						
Support costs for deaf people	6	-	455,306	-	455,306	266,152
Activities for generating funds	6	971,383	-	-	971,383	827,170
Governance costs	7	7,820	-	-	7,820	8,021
TOTAL EXPENDITURE		979,203	455,306	-	1,434,509	1,101,343
NET (EXPENDITURE)/ INCOME		49,051	(55,610)	-	(6,559)	(33,236)
TRANSFERS		(30,256)	30,256	-	-	-
Gains/(losses) on revaluation of investments	10	-	-	(1,105)	(1,105)	2,576
NET MOVEMENT IN FUNDS		18,795	(25,354)	(1,105)	(7,664)	(30,660)
RECONCILIATION OF FUNDS						
CDA TOTAL FUNDS BROUGHT FORWARD		1,047,662	29,416	9,390	1,086,468	1,117,128
MERGER FUNDS INTRODUCED ON 01/04/2022		132,944	8,114	-	141,058	-
TOTAL FUNDS ON 01/04/2022		1,180,606	37,530	9,390	1,227,526	1,117,128
TOTAL FUNDS CARRIED FORWARD		1,199,401	12,176	8,285	1,219,862	1,086,468

All income and expenditure derive from continuing activities.

There were no recognised gains or losses for 2023 or 2022 other than those included in the Statement of Financial Activities.

CAMBRIDGESHIRE DEAF ASSOCIATION

BALANCE SHEET AT 31 MARCH 2023

	Notes	2023		2022	
		£	£	£	£
FIXED ASSETS					
Tangible assets	9		361,423		388,130
Investment property	9		509,600		520,520
Investments - other	10		8,285		9,390
TOTAL FIXED ASSETS			879,308		918,040
CURRENT ASSETS					
Debtors	11	182,469		52,591	
Cash at bank and in hand	12	376,612		291,885	
TOTAL CURRENT ASSETS		559,081		344,477	
CREDITORS: amounts falling due within one year	13	218,527		176,049	
NET CURRENT ASSETS			340,554		168,427
NET ASSETS			1,219,862		1,086,468
THE FUNDS OF THE CHARITY					
Unrestricted Funds	17		1,199,401		1,047,662
Restricted Funds	17		12,176		29,416
Endowment Funds	17		8,285		9,390
TOTAL CHARITY FUNDS			1,219,862		1,086,468

The financial statements were approved and authorised for issue by the Board on 15.08.2023

Signed on behalf of the board of trustees.



Philip Kamps
Chair of CDA

Annual Accounts

CASH FLOW STATEMENT

	2023		2022	
CASH FLOWS FROM OPERATING ACTIVITIES:	£	£	£	£
Net (Expenditure)/ Income and Net Movement in Funds		(6,559)		(33,236)
Cash flows from operating activities:				
Depreciation charge	40,814		39,670	
Increase/ decrease in trade receivables	(129,878)		(4,735)	
Increase/ decrease in trade payables	42,478		81,313	
Asset disposal	-		-	
	<u>(46,586)</u>		<u>116,248</u>	
Cash flows from investing activities:				
Capital investment	141,058		-	
Purchase of tangible fixed assets	(3,187)		(9,632)	
	<u>137,871</u>		<u>(9,632)</u>	
Change in Cash and Cash Equivalents		84,726		73,380
Cash and Cash Equivalents at the Beginning of the Year		<u>291,885</u>		<u>218,505</u>
Cash and Cash Equivalents at the End of the Year		376,612		291,885

(i) ANALYSIS OF CHANGES IN NET DEBT	At 1 Apr 2022	Cash flow	At 31 Mar 2023
	£	£	£
Cash and cash equivalent:			
Cash	286,053	84,479	370,532
Cash equivalent	5,832	248	6,080
	<u>291,885</u>	<u>84,727</u>	<u>376,612</u>
Debt due after one year	-	-	-
TOTAL	291,885	84,727	376,612

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

1 ACCOUNTING POLICIES

(a) BASIS OF PREPARATION OF ACCOUNTS

The Cambridgeshire Deaf Association is a charitable company incorporated in England and Wales. The address of the registered office is given in the charity information page of these financial statements. The nature of the charity's operations and principal activities are to provide support and facilities for Deaf Persons in Cambridgeshire through social, advisory and recreational projects to assist them to be part of the whole community.

The charity constitutes a public benefit entity as defined by FRS 102. 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 and Republic of Ireland (FRS 102) issued in October 2019, the Charities Act 2011, the Companies Act 2006 and UK Generally Accepted Accounting Practice.

The financial statements are prepared on a going concern basis under the historical cost convention modified to include certain items at fair value. The financial statements are presented in sterling which is the functional currency of the charity.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

(b) FUNDS

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

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

Endowment funds represent those assets which must be held permanently by the charity. Income arising on the endowment funds can be used in accordance with the objects of the charity and is included as unrestricted income. Any capital gains, or losses arising on the investment form part of this fund. Any investment management charges and legal advice relating to the fund are charged against the fund.

(c) INCOME RECOGNITION

All incoming resources are included in the Statement of Financial Activities (SoFA) when the charity is legally entitled to the income after any performance conditions have been met, the amount can be measured reliably and it is probable that the income will be received.

For donations to be recognised the charity will have been notified of the amounts and the settlement date in writing, if there are conditions attached and this requires a level of performance before entitlement can be obtained then income is deferred until those conditions are fully met or the fulfilment of those conditions is within the control of the charity and it is probable that they will be fulfilled.

Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

(c) INCOME RECOGNITION CONTINUED...

For legacies, entitlement is the earlier of the charity being notified of an impending distribution or the legacy being received. At this point income is recognised. On occasion legacies will be notified to the charity however it is not possible to measure the amount expected to be distributed. On these occasions, the legacy is treated as a contingent asset and disclosed.

No amount is included in the financial statements for volunteer time in line with SORP. Further detail is given in the Trustees' Annual Report.

The charity receives government grants. Income from government and other grants are recognised at fair value when the charity has entitlement after any performance conditions have been met. It is probable that the income will be received and the amount can be measured reliably. If entitlement is not met then these amounts are deferred.

Investment income is earned through holdings assets for investment purposes such as shares and property. It includes dividends, interest and rent. Where it is practicable to identify investment management costs incurred within a scheme with reasonable accuracy the investment income is reported net of these costs. It is included when the amount can be measured reliably. Interest income is recognised using the effective interest method and dividend and rent income is recognised as the charity's right to receive payment is established.

(d) EXPENDITURE RECOGNITION

All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. Expenditure is recognised where there is a legal or constructive obligation to make payments to third parties, it is probable that the settlement will be required and the amount of the obligation can be measured reliably. It is categorised under the following headings:

- Expenditure on charitable activities

Irrecoverable VAT is charged as an expense against the activity for which expenditure arose.

(e) SUPPORT COST ALLOCATIONS

Support costs are those that assist the work of the charity but do not directly represent charitable activities and include office costs, governance costs, administrative payroll costs. They are incurred directly in support of expenditure on the objects of the charity and include project management carried out at Headquarters. Where support costs cannot be directly attributed to particular headings they have been allocated to cost of raising funds and expenditure on charitable activities on a basis consistent with use of the resources.

Fund-raising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities.

The analysis of these costs is included in note 6.

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

(f) TANGIBLE FIXED ASSETS

Tangible fixed assets are stated at cost (or deemed cost) or valuation less accumulated depreciation and accumulated impairment losses. Cost includes costs directly attributable to making the asset capable of operating as intended.

Depreciation is provided on all tangible fixed assets at rates calculated to write off the cost less estimated residual value, of each asset on a systematic basis over its expected useful life as follows:

Freehold land and buildings	-	2% straight line basis
Building improvements	-	20% straight line basis
Equipment	-	33 1/3% straight line basis
Software	-	33 1/3% straight line basis

The charity has a policy to write off any software items which cost less than £500 and any items of equipment which cost less than £200.

(g) IMPAIRMENT

Assets not measured at fair value are reviewed for any indication that the assets may be impaired at each balance sheet date. If such indication exists, the recoverable amount of the asset, or the asset's cash generating unit, is estimated and compared to the carrying amount. Where the carrying amount exceeds its recoverable amount, an impairment loss is recognised in profit or loss unless the asset is carried at a revalued amount where the impairment loss is a revaluation decrease.

(h) INVESTMENT PROPERTIES

Investment properties are measured at fair value at each reporting date with changes in fair value recognised in 'net gains / (losses) on investments' in the SoFA.

(i) INVESTMENTS

Investments are recognised initially at fair value which is normally the transaction price excluding transaction costs. Subsequently, they are measured at fair value with changes recognised in 'net gains/(losses) on investments' in the SoFA.

(j) DEBTORS AND CREDITORS RECEIVABLE/PAYABLE WITHIN ONE YEAR

Debtors and creditors with no stated interest rate and receivable or payable within one year are recorded at transaction price. Any losses arising from impairment are recognised in expenditure.

(k) PROVISIONS

Provisions are recognised when the charity has an obligation at the balance sheet date as a result of a past event, it is probable that an outflow of economic benefits will be required in settlement and the amount can be reliably estimated.

(l) LEASES

Rentals payable and receivable under operating leases are charged to the SoFA on a straight line basis over the period of the lease.

Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

(m) **TAX**

The charity is an exempt charity within the meaning of schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance ACT 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

(n) **GOING CONCERN**

The financial statements have been prepared on a going concern basis as the trustees believe that no material uncertainties exist. The trustees have considered the level of funds held and the expected level of income and expenditure for 12 months from authorising these financial statements. The budgeted income and expenditure is sufficient with the level of reserve for the charity to be able to continue as a going concern.

(o) **LIABILITY OF THE MEMBERS**

The charity is limited by guarantee. In the event of the charity being wound up, the liability of the members is limited to £1.

(p) **PENSIONS**

The charity contributes to money purchase, defined contribution schemes, on behalf of its employees. No liability exists in respect of pensions other than monthly contributions due which is included within creditors.

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

2 DONATIONS AND LEGACIES

	2023				2022
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Totals Funds
	£	£	£	£	£
Donations	2,789	7,400	-	10,189	4,370
Legacies	-	6,422	-	6,422	-
	<u>2,789</u>	<u>13,822</u>	<u>-</u>	<u>16,611</u>	<u>4,370</u>

3 INVESTMENT INCOME

	2023				2022
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	£	£	£	£	£
Rental income	52,931	-	-	52,931	51,913
Interest received	4,007	-	-	4,007	504
	<u>56,938</u>	<u>-</u>	<u>-</u>	<u>56,938</u>	<u>52,417</u>

4 ACTIVITIES FOR GENERATING FUNDS

	2023				2022
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds	Total Funds
	£	£	£	£	£
CDA Sign Language Academy	17,485	-	-	17,485	13,121
CDA Connect	-	26,948	-	26,948	-
CDA Life	883,599	-	-	883,599	733,906
CDA Media	7,997	-	-	7,997	15,813
CDA Community and Fundraising Events	-	3,894	-	3,894	2,382
ACT Spot purchasing & Enhanced Support	421	-	-	421	6,864
	<u>909,502</u>	<u>30,842</u>	<u>-</u>	<u>940,344</u>	<u>772,086</u>

Annual Accounts

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

5	GRANTS	2023			2022
		Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
		£	£	£	£
	Amazon	1,000	-	-	1,000
	Batterson Chivers Foundation	-	1,000	-	1,000
	Cambridgeshire County Council	-	139,113	-	139,113
	Childwick Trust	10,500	-	-	10,500
	DA Languages for NHS	-	1,900	-	1,900
	Earl of Fitzwilliam Trust	-	1,000	-	1,000
	Evelyn Trust	-	17,917	-	17,917
	Groundwork UK	-	-	-	-
	HMRC	-	-	-	-
	Huntingdon Freeman's Trust	-	9,504	-	9,504
	Local Authority Infection Control Fund	-	-	-	-
	The National Lottery Awards for All	-	-	-	-
	The National Lottery Community Fund	-	-	-	-
	Masonic Charitable Trust	2,000	46,885	-	46,885
	NHS Cambridgeshire & Peterborough ICB	-	-	-	2,000
	Nicholas Swallow and charities	-	36,520	-	36,520
	Northamptonshire County Council	-	500	-	500
	Northamptonshire H/care NHS	-	4,616	-	4,616
	Peterborough City Council	-	3,560	-	3,560
	Peterborough Council for Voluntary Service	-	17,460	-	17,460
	Police & Crime Commissioner	-	-	-	-
	Pye Foundation	3,500	20,824	-	20,824
	The Screwfix Foundation	-	-	-	-
	SignVideo	7,500	5,000	-	5,000
	Sobell Foundation	-	-	-	-
	Strangward Trust	4,000	-	-	4,000
	Trinity Trust	110	-	-	110
	Tudor Trust	27,915	-	-	-
	Voiceability	-	2,000	-	29,915
	Youth Inspired	-	47,233	-	47,233
	Other	-	-	-	-
		2,500	-	-	2,995
		59,025	-	-	1,060
		59,025	355,032	-	414,057
					239,234

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

6 SUPPORT COSTS FOR DEAF PEOPLE

	Staff costs (note 6) £	Direct service costs £	2023 Office overheads £	Depreciation £	Total Resources Expended £	2022 Total Resources Expended £
<u>Support Services for Deaf People - Restricted Funds</u>						
ACT	138,914	26,845	7,952	-	173,711	140,596
Hearing Help						
(01/04/2022 merger)	69,057	37,196	4,797	-	111,050	-
Befriending Project	31,105	13,941	2,217	-	47,263	34,994
CDA Community	23,289	13,043	1,434	-	37,766	28,771
CDA TV	6,080	3,770	-	-	9,850	10,942
Fincham House	-	5,154	-	13,840	18,994	13,840
CDA Life	4,616	-	-	-	4,616	-
CDA Connect	-	26,948	1,257	-	28,205	-
Management Costs	21,851	2,000	-	-	23,851	37,009
	<u>294,912</u>	<u>128,897</u>	<u>17,657</u>	<u>13,840</u>	<u>455,306</u>	<u>266,152</u>

ACTIVITIES FOR GENERATING FUNDS

	Staff costs (note 6) £	Direct service costs £	2023 Office overheads £	Depreciation £	Total Resources Expended £	2022 Total Resources Expended £
<u>Activities for Generating Funds</u>						
Sign Language	8,651	4,777	815	-	14,243	13185
Academy						
Fincham House	3,419	16,700	2,701	-	22,820	19496
Fundraising	4,820	7,455	2,976	-	15,251	14114
Media	2,265	3,927	832	-	7,024	9340
CDA Life	746,495	41,159	41,422	-	829,076	715920
Management Costs	55,995	-	-	26,974	82,969	55115
	<u>821,645</u>	<u>74,018</u>	<u>48,746</u>	<u>26,974</u>	<u>971,383</u>	<u>827,170</u>

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CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

6a ANALYSIS OF EXPENDITURE

	Support Services for Deaf People - Restricted £	Activities for Generating Funds - Unrestricted £	Total £
<u>Direct Service Costs</u>			
Travel and Subsistence	26,910	11,640	38,550
Cleaning costs	-	3,412	3,412
Staff Training	-	3,931	3,931
Card charges	-	236	236
Legal and professional	45,445	12,616	58,061
Repairs and maintenance	6,147	4,938	11,085
Project equipment	61	2,134	2,195
Marketing	3,857	1,264	5,121
Printing, postage and stationery	6,800	3,187	9,987
IT software and support	21,056	11,252	32,308
Room & facilities hire	34,127	9,270	43,397
Staff entertaining and gifts	6,472	1,232	7,704
Staff training	10,523	1,880	12,403
Utilities	-	7,026	7,026
Bank Charges	270	-	270
Event costs	6,144	-	6,144
Insurance	6,304	-	6,304
Miscellaneous costs	775	-	775
Rates	2,648	-	2,648
Telephone and Internet	17,761	-	17,761
	<u>195,300</u>	<u>74,018</u>	<u>269,318</u>
Allocation to Office Overheads	(66,403)	-	(66,403)
	<u>128,897</u>	<u>74,018</u>	<u>202,915</u>
<u>Office Overheads</u>			
Allocation of overheads	17,657	48,746	66,403
	<u>17,657</u>	<u>48,746</u>	<u>66,403</u>
<u>Depreciation</u>	<u>13,840</u>	<u>26,974</u>	<u>40,814</u>

7 GOVERNANCE COSTS

	2023			2022	
	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total Funds £	Total Funds £
Governance costs	500	-	-	500	2,140
Auditor's costs - statutory audit	7,320	-	-	7,320	5,880
	<u>7,820</u>	<u>-</u>	<u>-</u>	<u>7,820</u>	<u>8,020</u>

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

8 STAFF COSTS

No remuneration was paid to any of the trustees in the year (2022 - £0). Expenses totalling £126 (2022 - £0) were reimbursed to them. The staff costs were:

	2023 £	2022 £
Wages and Salaries	1,023,161	810,571
Social Security Costs	70,746	63,830
Employer's Pension Contributions	22,650	17,137
	<u>1,116,557</u>	<u>891,538</u>

The average monthly number of staff employed by the charity during the year was 46 (2022 - 39). No member of staff earned more than £60,000.

9 FIXED ASSETS

	Freehold land and buildings £	Investment Property £	Building Improve- ments £	Equipment and software £	Total Funds £
COST					
Balance at 1 April 2022	364,000	546,000	69,203	46,374	1,025,577
Additions	-	-	-	3,187	3,187
Revaluation	-	-	-	-	-
Balance at 31 March 2023	<u>364,000</u>	<u>546,000</u>	<u>69,203</u>	<u>49,561</u>	<u>1,028,764</u>
DEPRECIATION					
Balance at 1 April 2022	16,987	25,480	43,171	31,289	116,927
Charge for the year	7,280	10,920	13,840	8,774	40,814
Written back on revaluation	-	-	-	-	-
Disposals	-	-	-	-	-
Balance at 31 March 2023	<u>24,267</u>	<u>36,400</u>	<u>57,011</u>	<u>40,063</u>	<u>157,741</u>
NET BOOK VALUE					
Balance at 31 March 2023	<u>339,733</u>	<u>509,600</u>	<u>12,192</u>	<u>9,498</u>	<u>871,023</u>
Balance at 1 April 2022	<u>347,013</u>	<u>520,520</u>	<u>26,032</u>	<u>15,085</u>	<u>908,650</u>

The property owned by the Association at 8 Romsey Terrace, Cambridge, CB3 1NH, has undergone a revaluation on 4 November 2019. An independent valuer, Barker Storey Matthews with a registered address at Pound Hill House, Cambridge, CB3 0AE determined both Market and Fair Values of the property at £910,000. Market and investment methods were adopted to valuation with no significant assumptions.

The Trustees are of the opinion that this valuation remains applicable at 31 March 2023, had it been held at historic cost, the value of the property would be £369,802: £147,921 to Freehold land and buildings and £221,881 to Investment.



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CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

10	INVESTMENTS	2023 £	2022 £
	CBF Investment Fund		
	Cost	1,606	1,606
	Market value brought forward	9,390	6,815
	Net (loss)/gain on revaluation at year end	(1,105)	2,575
	Market value carried forward	8,285	9,390
11	DEBTORS	2023 £	2022 £
	Prepayments	11,467	7,318
	Trade debtors	171,002	45,273
		182,469	52,591
12	CASH AT BANK AND IN HAND	2023 £	2022 £
	CAF Cash account	30,209	135,120
	CAF Gold account	180,000	140,014
	Cambridge & Counties account	84,053	-
	Unity Trust account	64,540	-
	CCLA	6,080	5,832
	Paypal	11,686	10,875
	Petty cash	44	44
		376,612	291,885
13	CREDITORS: Due within one year	2023 £	2022 £
	Deferred income (see note 14)	48,966	67,911
	Other creditors	13,000	13,000
	Social security and other taxes	16,488	8,230
	Trade creditors	103,404	41,859
	Accruals	36,669	45,049
		218,527	176,049

CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

14	DEFERRED INCOME	2023	2022
		£	£
	Childwick Trust	7,500	-
	Freeman's Trust	-	4,504
	The National Lottery Community Fund	10,997	9,850
	Police & Crime Commissioner	3,675	26,913
	Pye Foundation	1,460	1,460
	Sign Language Academy	12,834	10,769
	Strangward Trust	-	4,000
	Tudor Trust	12,500	10,415
		<u>48,966</u>	<u>67,911</u>

15 LEASES

FINCHAM HOUSE - LESSOR DISCLOSURES

As at 31 March 2023, there are two operating lease agreements in place. The following are future minimum lease payments under the non-cancellable parts of the leases' terms as combined:

	2023	2022
	£	£
Within one year	38,170	43,500
Between one and five years	11,310	43,542
After five year	-	-

The Association has two 5 -year operating leases which will expire in May 2024 and August 2024
Break Date on the leases is the last day of the third year of the Contractual Term.

LESSEE

	2023	2022
	£	£
Within one year	477	477
Between one and five years	119	596
After five year	-	-

16 RELATED PARTY TRANSACTIONS

There were no related party transactions during the year (£10 received in 2022).



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CAMBRIDGESHIRE DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

17	FUNDS	At 1 Apr 2022 £	CCH Merger 1 Apr 2022 £	Incoming Resources £	Outgoing Resources £	Transfers £	At 31 Mar 2023 £
	UNRESTRICTED	1,047,662	132,944	1,028,254	(979,203)	(30,256)	1,199,401
	RESTRICTED						
	Fincham House	29,416	-	5,000	(18,994)	(3,246)	12,176
	ACT	-	-	170,122	(173,711)	3,589	-
	CDA Connect	-	-	26,948	(28,205)	1,257	-
	Befriending	-	-	47,539	(47,263)	(276)	-
	CDA Community	-	-	30,752	(37,766)	7,014	-
	CDA Life	-	-	4,616	(4,616)	-	-
	CDA TV	-	-	9,850	(9,850)	-	-
	Management costs	-	-	2,000	(23,851)	21,851	-
	Hearing Help	-	8,114	102,869	(111,050)	67	-
		29,416	8,114	399,696	(455,306)	30,256	12,176
	ENDOWMENT	9,390	-	-	(1,105)	-	8,285
	TOTAL FUNDS	1,086,468	141,058	1,427,950	(1,435,614)	-	1,219,862

The funds are constituted as follows

	2023				2022
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total £	Total £
Tangible assets	349,247	12,176	-	361,423	388,130
Investment property	509,600	-	-	509,600	520,520
Investments - other	-	-	8,285	8,285	9,390
Debtors	89,123	93,346	-	182,469	52,591
Cash at bank and in hand	450,364	(73,752)	-	376,612	291,885
Creditors	(198,933)	(19,594)	-	(218,527)	(176,049)
	1,199,401	12,176	8,285	1,219,862	1,086,468

FUNDS DESCRIPTIONS

RESTRICTED FUNDS

Fincham House - Funds received to invest in improving the garage and convert the bar, this cost is then depreciated over its useful life.

ACT - Funding gained in respect of performing advocacy and casework.

CDA Connect - Funding received to capture and recharge employee's time ATW service.

Befriending - Funds received to provide a befriending service to support clients to develop their hobbies, attend social events, go shopping and undertake daily tasks and more.

CDA Community - Funds received to provide community services for local deaf people.

CDA Life - Funding received in respect of providing domiciliary care and support for deaf people.

CDA TV - Funding in respect of filming, editing and interpreting work performed in Cambridge Studio.

Management costs - Apportioned costs from unrestricted to restricted funds.

Hearing Help - Funding received to give hearing impairment support.

ENDOWMENT FUNDS

Garner Bequest for the Deaf - The fund comprises of an original gift of £1,606 which was bequested to the charity by a Mr Garner in 1978, the capital to be permanently invested to provide income to benefit deaf children under the care of the Association.

Pages 39 to 43 also form part of these financial statements and show the comparative 2022 figures

NOTES TO THE FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL ACTIVITIES (INCLUDING INCOME AND EXPENDITURE ACCOUNT)

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Endowment Fund £	Total Funds £
INCOME				
<i>Incoming resources from generated funds:</i>				
Voluntary income	4,370	-	-	4,370
Investment income	52,417	-	-	52,417
<i>Incoming resources from charitable activities:</i>				
Grants	32,900	206,334	-	239,234
Activities for Generating Funds	772,086	-	-	772,086
TOTAL INCOME	861,773	206,334	-	1,068,107
EXPENDITURE				
Support Costs for Deaf People	-	266,153	-	266,153
Activities for Generating Funds	827,170	-	-	827,170
Governance costs	8,020	-	-	8,020
TOTAL EXPENDITURE	835,190	266,153	-	1,101,343
NET (EXPENDITURE)/ INCOME	26,583	(59,819)	-	-33,236
TRANSFERS	(45,978)	45,978	-	-
Unrealised (losses)/gains on investments	-	-	2,576	2,576
NET MOVEMENT IN FUNDS	(19,395)	(13,841)	2,576	-30,660
RECONCILIATION OF FUNDS				
TOTAL FUNDS BROUGHT FORWARD	1,067,057	43,257	6,814	1,117,128
TOTAL FUNDS CARRIED FORWARD	1,047,662	29,416	9,390	1,117,128

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CASH FLOW STATEMENT

NOTES TO THE FINANCIAL STATEMENTS

	2022	2021
	£	£
CASH FLOWS FROM OPERATING ACTIVITIES		
Net (Expenditure)/Income and Net movements in funds	(33,236)	108,598
Cash flows from operating activities:		
Depreciation charge	39,670	38,903
Increase/decrease in trade receivables	(4,735)	84,636
Increase/decrease in trade payables	46,685	19,811
Increase/decrease in deferred revenue	34,628	(63,776)
Asset disposal	-	293
	<u>116,248</u>	<u>79,867</u>
Cash flows from investing activities:		
Capital investment	-	-
Purchase of tangible assets	(9,632)	(12,134)
	<u>(9,632)</u>	<u>(12,134)</u>
Change in Cash and Cash Equivalents	73,380	176,331
Cash and Cash Equivalents at the Beginning of the year	218,505	42,174
Cash and Cash Equivalents at the End of the year	<u>291,885</u>	<u>218,505</u>

(i) ANALYSIS OF CHANGES IN NET DEBT

	As at 31 Apr 21	Cash Flow	As at 31 Mar 22
	£	£	£
Cash and cash equivalent			
Cash	213,147	72,906	286,053
Cash equivalent	5,358	474	5,832
	<u>218,505</u>	<u>73,380</u>	<u>291,885</u>
Debt due after one year	-	-	-
TOTAL	<u>218,505</u>	<u>73,380</u>	<u>291,885</u>

ANALYSIS OF INCOME

NOTES TO THE FINANCIAL STATEMENTS DONATIONS AND LEGACIES

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Donations	4,370	-	-	4,370
	<u>4,370</u>	<u>-</u>	<u>-</u>	<u>4,370</u>

INVESTMENT INCOME

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
Rental income	51,913	-	-	51,913
Interest received	504	-	-	504
	<u>52,417</u>	<u>-</u>	<u>-</u>	<u>52,417</u>

ACTIVITIES FOR GENERATING FUNDS

	2022			2021
	Unrestricted Funds £	Restricted Funds £	Endowment Funds £	Total Funds £
CDA Sign Language Academy	13,121	-	-	13,121
CDA Connect	-	-	-	-
CDA Life	733,906	-	-	733,906
CDA Media	15,813	-	-	15,813
CDA Community and Fundraising Events	2,382.00	-	-	2,382
ACT Spot purchasing & Enhanced Support	6,864	-	-	6,864
Merchandise	-	-	-	-
	<u>772,086</u>	<u>-</u>	<u>-</u>	<u>772,086</u>

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NOTES TO THE FINANCIAL STATEMENTS GRANTS

	2022			2021
	Unrestricted Funds	Restricted Funds	Endowment Funds	Total Funds
	£	£	£	£
Amazon	2,000	-	-	2,000
Barnabas Trust	-	-	-	1,100
BGL Group	-	-	-	3,300
Cambridgeshire Community Foundation	-	-	-	30,456
Cambridgeshire County Council	-	84,660	-	84,660
Frank Litchfield	-	-	-	1,000
Garfield Weston	-	-	-	6,664
Groundwork UK	-	1,000	-	1,000
HMRC	-	1,549	-	1,549
Huntingdon Freeman's Trust	-	15,257	-	15,257
Leathersellers	-	-	-	835
Local Authority Infection Control Fund	-	20,817	-	20,817
The National Lottery Awards for All	-	2,700	-	2,700
The National Lottery Community Fund	-	-	-	92,270
Near Neighbours - Freedom	-	-	-	2,637
Peterborough City Council	-	8,773	-	8,773
Peterborough Council for Voluntary Service	-	2,250	-	2,250
Police & Crime Commissioner	-	13,734	-	13,734
Pye Foundation	3,290	-	-	3,290
SignVideo	2,500	250	-	2,750
Sobell Foundation	-	2,085	-	2,085
Strangward Trust	-	-	-	2,000
Trinity Trust	110	-	-	110
Tudor Trust	25,000	3,204	-	28,204
Voiceability	-	46,000	-	46,000
Woodroffe Benton Foundation	-	-	-	500
Youth Inspired	-	2,995	-	2,995
Other	-	1,060	-	1,060
	<u>32,900</u>	<u>206,334</u>	<u>-</u>	<u>239,234</u>
				<u>374,414</u>

CHARITABLE ACTIVITIES

	Staff costs (note 6)	Direct service costs	2022 Office overheads	Depreciation	Total Resources Expended	2021 Total Resources Expended
	£	£	£	£	£	£
<u>Support Services for Deaf People - Restricted Funds</u>						
ACT	114,800	18,089	7,707	-	140,596	134,378
Befriending Project	27,881	6,008	966	140	34,994	35,990
CDA Community	20,758	7,796	217	-	28,771	32,670
CDA TV	1,781	8,971	190	-	10,942	21,985
Fincham House	-	-	-	13,840	13,840	13,840
Management Costs	37,009	-	-	-	37,009	41,354
	<u>202,229</u>	<u>40,864</u>	<u>9,080</u>	<u>13,980</u>	<u>266,152</u>	<u>280,217</u>

NOTES TO THE FINANCIAL STATEMENTS
CHARITABLE ACTIVITIES CONT'D...

	Staff costs (note 6)	Direct service costs £	2022 Office overheads £	Depreciation £	Total Resources Expended £	2021 Total Resources Expended £
Activities for Generating Funds						
Sign Language Academy	9,381	3,177	627	-	13,185	14,217
Fincham House	3,421	13,594	2,481	-	19,496	18,937
Fundraising	4,068	8,188	1,858	-	14,114	16,310
Merchandise	-	-	-	-	-	4,518
Media	2,510	6,074	756	-	9,340	-
CDA Life	640,504	39,186	36,230	-	715,920	600,277
Management Costs	29,425	-	-	25,690	55,115	41,365
	<u>689,309</u>	<u>70,219</u>	<u>41,952</u>	<u>25,690</u>	<u>827,170</u>	<u>695,624</u>

UNRESTRICTED FUNDS

	Tangible Assets	Non-Current Liabilities	General Funds	Designated Funds Buildings Repairs & Development	Operational Contingency Fund	2022 £	2021 £
Total Unrestricted Funds							
Brought forward	938,687	-	128,371	-	-	1,067,058	950,901
Movements in year	(30,037)	-	10,640	-	-	(19,396)	116,157
Transfers	-	-	-	-	-	-	-
Carried forward	<u>908,650</u>	<u>-</u>	<u>139,011</u>	<u>-</u>	<u>-</u>	<u>1,047,662</u>	<u>1,067,058</u>

The balances brought forward and carried forward on the General and Designated Funds are represented by Net Current Assets on the Balance Sheet.

RESTRICTED FUNDS

	Brought Forwards £	Incoming Resources £	Resources Expended £	Transfers £	Carried Forward £
ACT	1,203	180,082	154,371	-	26,914
Befriending	11,200	13,511	34,994	14,787	4,504
CDA Community	2,085	1,901	28,221	24,235	-
CDA TV (Media combined)	-	13,595	10,702	6,957	950
CDA Life	2,560	19,916	22,476	-	-
HMRC JRS/SSP Fund	-	1,549	1,549	-	-
	<u>17,048</u>	<u>230,554</u>	<u>252,313</u>	<u>45,979</u>	<u>32,368</u>



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