

Registered number: 07966408
Charity number: 1146883



The Norfolk Deaf Association
Supporting the deaf and hard of hearing in Norfolk

NORFOLK DEAF ASSOCIATION (NDA)

(A company limited by guarantee)

UNAUDITED

TRUSTEES' REPORT AND FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2020

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

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NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

**REFERENCE AND ADMINISTRATIVE DETAILS OF THE COMPANY, ITS TRUSTEES AND ADVISERS
FOR THE YEAR ENDED 31 MARCH 2020**

Patron

Sir Richard Jewson KCVO JP

Trustees

P R Prinsley, Chairman
C I M I C Cant, Vice Chair
C J Doggett, Treasurer
D J Butler, (appointed Treasurer elect 18th July 2019)
S R Chalmers
J S L Hirst
J E Fitzgerald
M J Steward

Company registered number

07966408

Charity registered number

1146883

Registered office

14 Meridian Way, Norwich, Norfolk, NR7 0TA

Chief Executive Officer

A Derrett

Accountants

MA Partners LLP, 7 The Close, Norwich, Norfolk, NR1 4DJ

Bankers

Santander UK plc, Bridle Road, Bootle, Merseyside, L30 4GB

Solicitors

Cozens-Hardy LLP, Castle Chambers, Opie Street, Norwich, Norfolk, NR1 3DP

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)

TRUSTEES' REPORT
FOR THE YEAR ENDED 31 MARCH 2020

The Trustees present their Annual report together with the financial statements of the company for the year 1 April 2019 to 31 March 2020. The Annual report serves the purposes of both a Trustees' report and a Directors' Report under company law. The Trustees confirm that the Annual report and financial statements of the charitable company comply with the current statutory requirements, the requirements of the charitable company's governing document and the provisions of the Statement of Recommended Practice (SORP) applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS102) (effective 1 January 2015) as amended by Update Bulletin 2 (effective January 2019).

Since the company qualifies as small under section 382 of the Companies Act 2006, the Strategic report required of medium and large companies under the Companies Act 2006 (Strategic Report and Directors' Report) Regulations 2013 has been omitted.

REFERENCE AND ADMINISTRATIVE DETAILS

The Norfolk Deaf Association (NDA) is a charitable company founded in 1898 and first registered with the Charity Commission in 1962. In February 2012 NDA registered as a Company Limited by Guarantee and, as a consequence, re-registered with the Charity Commission in April 2012. The company's governing documents are the Memorandum and Articles of Association.

The address of the registered office is as shown on the first page. Details of the Trustees/Directors, the Patron, senior executive staff and principal professional advisers are also given on the first page.

NORFOLK DEAF ASSOCIATION OBJECTS

Norfolk Deaf Association (NDA)'s charitable objects are:

"To relieve and assist Deaf and Hard-of-Hearing people in the mitigation of the effects of whole or partial lack or defect in hearing or speech or both.

To improve the quality of life and relieve the needs of persons with all degrees of hearing loss or hearing related issues by providing items, support, activities or facilities in the interests of social welfare, designed to improve their condition of life." (extract from NDA's Memorandum and Articles of Association)

STRUCTURE, GOVERNANCE AND MANAGEMENT

The Trustees of the Norfolk Deaf Association have the overall responsibility for the governance and strategic direction of the charity. Trustees are either elected or co-opted to the Board and can stand for re-election. The Board of Trustees currently consists of eight Trustees/Directors and has three officers (Chairman, Vice-Chairman and Honorary Treasurer). The Board of Trustees meets quarterly and reviews strategy and performance, and monitors implementation plans and budgets. In line with the requirements of the governing document Trustees also organise an Annual General Meeting at which elections take place and resolutions are passed.

In between the main Board of Trustees meetings the Chief Executive has regular communications with the Chairman and the Treasurer.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

STRUCTURE, GOVERNANCE AND MANAGEMENT (continued)

New Trustees are recruited based on the skills and expertise that have been identified as required to effectively govern the charity. An open recruitment process, as well as a targeted approach, is used when recruiting new Trustees. Interested candidates are asked to submit their CV and a statement about why they wish to join the Board, what particular skills they will bring and what contribution to the Board and the charity they can make. There is a formal interview with the Chairman, the Treasurer and the Chief Executive. The candidates are also given the opportunity to visit some of the services and one or two Board meetings before making the final commitment.

The current Trustees are familiar with the work of the organisation, as the majority of them have been involved with the charity for a number of years. A skills audit of individual Trustees is undertaken on a regular basis and the findings inform the future recruitment to the Board.

A Trustee induction pack is in place, which is given to all newly recruited Trustees. The pack includes various Charity Commission publications, published accounts, financial procedures, risk assessment documents, the current business plan, working budget, roles and responsibility of a Trustee and the Board, and the Memorandum and Articles.

The Chairman of the Board of Trustees and the Chief Executive meet with new Trustees to cover:

- The obligations of Trustee Board members
- The main documents that set out the strategic/operational framework for the charity
- Resources and the current financial position
- Future plans and objectives
- An overview of the work of the organisation and staff team

Trustees are encouraged to attend training sessions to develop their skills and knowledge.

The Trustees have adopted the Charity Commission's Charity Governance Code 2017.

On a day-to-day basis the organisation is managed by the Chief Executive, who has the overall responsibility for strategic planning and operational management, human and financial resources, service delivery, quality control and fundraising. The Chief Executive has extensive experience and expertise in leading third sector organisations, business transformation, change management, organisational development and fundraising.

Risk management

The Board is responsible for the management of the risks faced by the charity. Detailed consideration of the risks is delegated to the Chief Executive. Risks are identified, assessed and controls established throughout the year. A formal review of the charity's risk management processes is undertaken annually and risks are reviewed on a rolling cycle.

The key controls used by the charity include:

- Strategic planning, budgeting, and management accounting
- Organisational and governance structure and lines of reporting
- Formal written policies, which are reviewed annually
- Hierarchical authorisation and approval levels
- Regular assessments of risk at Board meetings
- Formal agenda for Trustees' Board meetings

Through the risk management processes established for the charity, the Trustees are satisfied that the major risks identified have been adequately mitigated where necessary. It is recognised that systems can only provide reasonable but not absolute assurance that major risks have been adequately managed.

NORFOLK DEAF ASSOCIATION (NDA)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES

Our vision and mission

Our vision is to be an organisation that is recognised as a key provider of support services to young people and adults with all degrees of hearing loss.

We are dedicated to improving the lives of young people and adults with all degrees of hearing loss. This is achieved by providing practical and emotional support, aural care, hearing aid maintenance, hearing loss awareness training, and information on hearing loss and other related conditions.

Our public benefit

The Trustees confirm that they have complied with their duty in section 4 of the Charities Act 2011 to have due regard to the public benefit guidance used by the Charity Commission for England and Wales. The Trustees further confirm that the activities of the charity are carried out, in line with its objects, for the public benefit.

The charity's main objective for the public benefit is:

To provide hearing aid maintenance, aural care, information on assistive listening technology and communication tactics, support and information on hearing loss and other related conditions to young people and adults with all degrees of hearing loss in Norfolk.

The charity achieves this objective by delivering the following services:

Hearing Support Service - the aim of this service is to offer assistance to users of NHS hearing aids by providing routine maintenance of their hearing aids, advising on their use, communication tactics and the available assistive listening technology. We deliver this service by reaching our service users through home visiting, community-based clinics, and a mobile clinic. This outreach support service is managed and administered by a small team of paid staff and delivered across Norfolk by a team of well-trained and dedicated volunteers.

Aural Care Service - is aimed at improving the quality of life for people who are affected by excessive ear wax. We offer the Aural Care Service (ear wax removal clinics using suction under magnification and, if required, manual instruments), delivered from easily accessible, purpose-built clinic rooms at our premises on Meridian Way, Norwich. The service is run by a team of professionally trained and experienced Aural Care Practitioners, who are registered nurses and have completed accredited aural care training.

Befriending Service - this service offers support and companionship to members of the community who experience a varied degree of hearing loss, as well as being affected by issues such as loneliness, isolation, mental health issues, physical disability or any other medical condition. The aim of the support provided is to enable a service user to develop coping strategies, or, even better, to overcome these difficulties. The service is offered through 1-to-1 support.

British Sign Language (BSL) practice group - a peer led learning group, focused on providing the opportunity for those who have recently learnt BSL to practise and further develop this newly acquired communication skill.

NHS Hearing Test and Hearing Aid Fitting Services - audiologists from the Norfolk and Norwich University Hospital (NNUH) provide hearing assessments and the full range of standard NHS hearing and fitting services from the NDA's offices, five days a week between 9am and 5pm. The service is available without visiting the hospital and provides an easily accessible, community based, non-hospital environment. Medical Practices' practitioners can refer to this service through the Choose & Book facility.

NORFOLK DEAF ASSOCIATION (NDA)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

OBJECTIVES AND ACTIVITIES (continued)

Tinnitus Support Group - the group exists to provide support, information and coping strategies for those who experience Tinnitus. We have both formal and informal Tinnitus-related discussions, talks and tester therapy sessions, with external speakers sharing their knowledge on advances in the field of Tinnitus.

Hearing Loss Awareness Training – our training aims to increase the awareness and understanding of the challenges faced by people with all degrees of hearing loss in the workplace, education and in social settings. A range of programmes are available to meet the needs of different organisations and individuals, delivered from NDA's training room or a client's own premises.

ACHIEVEMENTS AND PERFORMANCE

Organisational level

Throughout the year the Trustees have monitored the implementation of the objectives set for the year through the Chief Executive's report at the Board meetings. The Trustees are pleased to report that the service delivery objectives set for the year have been achieved.

As reported in the 2019 Trustees Annual Report the charity has seen a drastic reduction in its reserves due to a forced relocation in the previous financial year, and the low return in income from the large number of applications submitted to Trusts and Foundations. This required the Trustees to take steps to rationalise its services and activities, and re-structure the staff team to be able to continue delivery on its charitable work, as well as new contractual commitments, within the scope of limited financial resources. This process was finalised in quarter one of the 2019/20 financial year and subsequently embedded during the rest of the year.

The Trustees are very pleased to note that despite the above challenges the organisation maintained services throughout the year and indeed expanded its provision of Aural Care Services.

Despite the tough funding environment, we still managed to successfully secure an encouraging level of fundraising income, with funds secured from many individual donors, Trusts and Foundations together with contracts with the Norfolk and Waveney CCG and the Norfolk and Norwich University Hospital. Particularly pleasing, in April 2020, we received formal confirmation from the National Lottery Community Fund that our application had been successful, thereby securing £217,401 of funding over the next three years for our Hearing Support Service. We also received confirmation from the Norfolk and Waveney CCG that our Hearing Support Contract has been extended until March 2022. Both major awards not only provided financial security but reaffirmed that our expanding services and client care was recognised and encouraged despite extreme competition for funding from the wider charity sector.

Through the Service Level Agreement with the Norfolk and Norwich University Hospital, NDA supported the delivery of 218 audiology clinics to 1,607 NNUH patients, and 139 repair clinics.

The Friends of NDA scheme has kept a steady membership of 167 during the year, with 28 new members signing up to become Friends. Due to pressure on resources and other operational priorities we were not able to offer the annual lecture and social events for our Friends of NDA members during the year.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Like the rest of the country and many charities, at the very end of the financial year we have been affected by the Covid-19 pandemic. However, due to a robust business continuity plan in place, a strong and professional team, cloud-based IT and telephony infrastructure, and funds secured during the year we were able to very quickly adapt the delivery model for our services and continue supporting many vulnerable people with hearing loss in our county. Below are just a few examples of feedback we received to date from our service users during this challenging time:

"Dear NDA, I am desperate to get some help for my father. He is 85, very depressed and in desperate need to have his ears de-waxed. He has hearing aids but cannot hear anything at the moment. Normally he would see the ENT at the NNUH and have this procedure done but we can't get through to the department. Being isolated with the Covid-19 is bad enough but not being able to hear has put him in such a deep depression I am worried he is going to do something very silly. Please could you let me know if you are able to help him?"

With the right personal protective equipment we were able to offer our services and the messages below are a small example of the difference our help has made to many people:

"Thank you so, so, so much. You are all wonderful and I am truly grateful. Not being able to hear is worse than Covid"

"It was brilliant that the service was still going ahead as it has such an impact if you can't receive treatment"

"Thank you for the prompt action in sending me the tubes and batteries, and guiding me through the process of replacing them. I can now hear the birds perfectly!"

Services

Hearing Support Service

The Hearing Support Service (HSS) offers assistance to users of NHS hearing aids and works in partnership with the Audiology departments at the Norfolk and Norwich University Hospital, Cromer Hospital, James Paget Hospital, West Suffolk Hospital, Queen Elizabeth Hospital, Addenbrooke's Hospital in Cambridge, Scrivens, Specsavers and the Outside Clinic. Referrals to this service come from the aforementioned Audiology providers, Adult Social Services, Residential & Nursing Homes, Sheltered Housing, relatives and self-referrals.

The HSS has been delivered by 33 volunteers, working across Norfolk. Nine new volunteers have been recruited and trained during 2019/20. The service is delivered via home visits, community-based and mobile hearing aid maintenance clinics. Home visits cater for those with limited mobility, while the community-based and mobile clinics provide access to our service in towns and villages near to where the service users live.

During the 2019/20 financial year our HSS actively supported 2,989 service users, through 5,011 appointments. Of those, 470 service users have received home visits (1,232 appointments), 932 were seen at the community-based clinics (1,485 appointments), and 1,587 accessed the mobile clinic (2,294 appointments). The service has welcomed 814 new service users and we sadly lost 63 service users, mostly deceased.

We delivered 61 clinics from GP practices, 101 clinics from care homes and sheltered housing schemes, 176 from a variety of community-based venues, and 215 from the mobile clinic.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

The monitoring returns submitted by volunteers delivering this service identify that the main work tasks undertaken were: retubing and cleaning of hearing aids and the issue of batteries (in the greater majority of cases), followed by the replacement of cordas, top hooks, battery drawers and filters, mould fitting and general information and advice. Volunteers also provided general advice and support for service users or their families on hearing loss, related conditions and the available assistive listening technology.

The BSL Practice Group has been regularly attended for the fortnightly meetings by 12 members of the group.

Aural Care Service

The Aural Care Service continued to develop and, with the addition of the contract we secured with the Norfolk and Waveney CCG, we had to recruit additional nurses to the team. We have received much positive feedback from the patients as well as being asked if we could expand this service into the more remote areas of Norfolk. With this in mind, we launched a fundraising appeal seeking funding toward a vehicle which we can then convert into a mobile aural care clinic. We are very pleased to report that all required funds (£56,900) have been secured from a number of generous Trusts, and at the end of February 2020 we had our new vehicle delivered. The conversion began in March 2020, and the plan, at the time of writing this report and subject to delays caused by the pandemic, is to have the mobile clinic fully operational by September 2020 (a three month delay from the original timetable).

During the financial year we have been able to offer this treatment to a total of 517 patients, through 622 appointments. Of those, 260 patients have been referred to us by Medical Practices in the Norwich CCG area as part of our contract with Norfolk and Waveney CCG.

Microsuction clearance of wax can have a quick and demonstrable effect on a patient's hearing immediately following the procedure, as evidenced by free-text comments from patients that provided us with their feedback, such as:

"It was so great to get an appointment so quickly so that my hearing returned to normal ASAP"
"I was delighted with the outcome. Thank you"
"Thank you, it's good to hear again"

Befriending Service

We have been able to continue offering befriending support to people with hearing loss across the county during this financial year. To ensure that we are able to reach and support as many people as possible, as well as manage better the re-integration of service users we befriended on an one-to-one basis into the wider community activities, we fully embedded the Hearing Loss and Wellbeing Support Group as part of this service. The support group had a varied programme of activities, which were well received by those attending. During the period we closed a number of cases, due to service users making good progress and able to manage their life independently or, very sadly, many passing away due to predominantly very old age but in some cases illness (we had an unusually high number this year - very sad and in some cases difficult for our volunteers to manage).

We also supported a number of residents in care homes, providing various activities that are delivered appropriately for people with hearing loss. This enables us to demonstrate by example to staff within those homes how to communicate and engage with people who are experiencing deafness. Below is an example of our work:

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Two of our befriending volunteers support a group of residents at Cxxxxx House, who in addition to hearing loss have learning difficulties or other medical conditions. Our volunteers visit the members of the group every two weeks, providing activities, listening to their 'worries' and reassuring them. Our two volunteers use BSL or Sign Supported English to communicate with some of the members of the group. During those visits the volunteers are also able to help the group members with the maintenance of their hearing aids or BAHA (bone anchored hearing aids).

We believe that the quality of life and wellbeing of the group we are supporting at this home has improved due to their ability to communicate in the language they currently have to use due to their disability, the activities are tailored to their need and abilities, and their hearing aids/BAHA's are kept in a good working condition, which in effect contributes to their ability to communicate and interact.

Tinnitus Support Group

During the year the TSG has supported 43 members, who during the group meetings were able to hear about various techniques that can help them manage tinnitus, such as Reflexology, Mindfulness, Relaxation, Alexander Technique, Tai Chi as well as get advice from a senior therapist from the Norfolk and Norwich University Hospital and a researcher from the British Tinnitus Association.

Hearing Loss Awareness Training

A good number of Norfolk Medical Practices have signed up to the course, as well as staff from Housing Associations and District Councils. In total just over 90 learners benefited from this training during the year. The CEO has also been able to provide 'informal HLAT' sessions when giving talks about the work of NDA to community groups and clubs.

Employees, volunteers and members

The Trustees would like to pay tribute to the small band of paid staff for their work and commitment and equally to all the much larger group of volunteers whose help ranges from delivering activities within the Hearing Support Service, to Befriending, to assisting with training, to helping with fund raising, in the office and in a variety of other ways. The Trustees acknowledge the difficult times faced during the year due to funding challenges and restructuring and are very appreciative to all staff and volunteers who have given their utmost to ensure that services continue to be maintained at a high quality and that NDA continues to reach the most vulnerable in our county.

The Trustees would also like to thank all our members and the Friends of NDA for their continued support and commitment.

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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

ACHIEVEMENTS AND PERFORMANCE (continued)

Plans for future periods

Our main plans for the coming financial year are to:

1. Fully mobilise the mobile Aural Care Service clinic across Norfolk.
2. Increase the number of referrals from Norwich CCG practices and increase the number of fee-paying patients booking the Aural Care Service.
3. Recruit and train additional volunteers for our Hearing Support Service, targeting staff from care homes.
4. Expand our Hearing Support Service into care homes.
5. Maintain the positive working relationships with all our Audiology providers.
6. Review the operating model for the Befriending Service and the Tinnitus Support Group.
7. Proactively promote the Hearing Loss Awareness Training to schools, medical practices, nursing and residential homes, and local supermarkets.
8. Focus resources on raising revenue funds from Trusts and Foundations, individual donors, commercial organisations and Friends of NDA.
9. Explore further collaboration with other local charities that deliver important and complementary services across Norfolk.

FINANCIAL REVIEW

Going concern

After making appropriate enquiries, the Trustees have a reasonable expectation that the company has adequate resources to continue in operational existence for the foreseeable future. For this reason, they continue to adopt the going concern basis in preparing the financial statements.

Reserves policy

Free reserves are unrestricted funds that are freely available to be spent on any of the charity's objectives. Tangible fixed assets and the connected bank loans are not included in free reserves as the assets are essential to the charity's activities and their disposal would adversely impact on its ability to deliver its aims.

The minimum level of free reserves is set by the Board of Trustees on an annual basis and regularly monitored throughout the year. Action will be taken if actual free reserves fall significantly below the level established.

In determining the level of free reserves, Trustees consider the financial impact of the risks facing the charity, including the loss of income from partner agencies and voluntary donations, and balance the need to hold sufficient reserves to enable the charity to:

- Continue its activities when faced with unforeseen circumstances,
- Maximize expenditure on charitable activities.

The policy for 2019/20 was to hold a minimum of six months' projected running costs in reserve, assessed to be £128,572. However, due to the restructuring costs and a slow return from fundraising efforts for the first 10 months of the financial year this level was not achieved. Therefore, the free reserves as at 31 March 2020 were £18,237.

For the 2020/21 financial year the Trustees aim to focus their efforts upon building up the free reserves and have a target of £142,030, which represents six months' projected running costs.

NORFOLK DEAF ASSOCIATION (NDA)
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TRUSTEES' REPORT (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2020

FINANCIAL REVIEW (continued)

Designated funds are funds set aside by the Trustees out of unrestricted funds to fund specific future purposes and projects. As at 31 March 2020 the charity had designated funds of £nil.

As at 31 March 2020, the charity had restricted funds of £48,602. Restricted funds are funds received for undertaking an activity specified by the donor when making the gift or may result from the terms of an appeal for funds. Details of the restricted funds are given in note 18.

Statement of Trustees' responsibilities

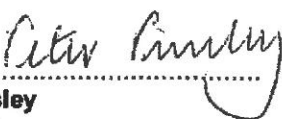
The Trustees (who are also the directors of the company for the purposes of company law) are responsible for preparing the Trustees' report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the company and of its incoming resources and application of resources, including its income and expenditure, for that period. In preparing these financial statements, the Trustees are required to:

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles of the Charities SORP (FRS 102);
- make judgements and accounting estimates that are reasonable and prudent;
- state whether applicable UK Accounting Standards (FRS 102) have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the company will continue in business.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the company's transactions and disclose with reasonable accuracy at any time the financial position of the company 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 company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by order of the members of the board of Trustees and signed on their behalf by:


.....
P R Prinsley
Chairman
Date: 13 July 2020

NORFOLK DEAF ASSOCIATION (NDA)
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2020**

Independent examiner's report to the Trustees of Norfolk Deaf Association (NDA) ('the company')

I report to the charity Trustees on my examination of the accounts of the company for the year ended 31 March 2020.

Responsibilities and basis of report

As the Trustees of the company (and its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

Having satisfied myself that the accounts of the company are not required to be audited under Part 16 of the 2006 Act and are eligible for independent examination, I report in respect of my examination of the company's accounts carried out under section 145 of the Charities Act 2011 ('the 2011 Act'). In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the 2011 Act.

Independent examiner's statement


I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe:

1. accounting records were not kept in respect of the company as required by section 386 of the 2006 Act; or
2. the accounts do not accord with those records; or
3. the accounts do not comply with the accounting requirements of section 396 of the 2006 Act other than any requirement that the accounts give a 'true and fair' view which is not a matter considered as part of an independent examination; or
4. the accounts have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities.

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the accounts to be reached.

This report is made solely to the company's Trustees, as a body, in accordance with Part 4 of the Charities (Accounts and Reports) Regulations 2008. My work has been undertaken so that I might state to the company's Trustees those matters I am required to state to them in an Independent examiner's report and for no other purpose. To the fullest extent permitted by law, I do not accept or assume responsibility to anyone other than the company and the company's Trustees as a body, for my work or for this report.

Signed:



Dated: 15 July 2020

Mr F M E Shippam BSc FCA DChA

NORFOLK DEAF ASSOCIATION (NDA)
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**STATEMENT OF FINANCIAL ACTIVITIES (INCORPORATING INCOME AND EXPENDITURE ACCOUNT)
FOR THE YEAR ENDED 31 MARCH 2020**

	Note	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Income from:					
Donations and legacies	2	32,374	119,076	151,450	61,026
Charitable activities	3	43,551	36,270	79,821	57,775
Other trading activities	4	6,630	-	6,630	9,063
Investments	5	925	-	925	2,701
Other income	6	-	-	-	26,950
Total income		83,480	155,346	238,826	157,515
Expenditure on:					
Raising funds	7	21,354	-	21,354	23,930
Charitable activities	8	108,044	110,425	218,469	261,713
Total expenditure		129,398	110,425	239,823	285,643
Net (losses)/gains on investments		(2,326)	-	(2,326)	1,402
Net movement in funds		(48,244)	44,921	(3,323)	(126,726)
Reconciliation of funds:					
Total funds brought forward		66,481	3,681	70,162	196,888
Net movement in funds		(48,244)	44,921	(3,323)	(126,726)
Total funds carried forward		18,237	48,602	66,839	70,162

The Statement of financial activities includes all gains and losses recognised in the year.

The notes on pages 15 to 31 form part of these financial statements.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)
REGISTERED NUMBER: 07966408

BALANCE SHEET
AS AT 31 MARCH 2020

	Note	2020 £	2019 £
Fixed assets			
Tangible assets	12	34,981	4,141
		<u>34,981</u>	<u>4,141</u>
Current assets			
Debtors	13	10,632	13,293
Investments	14	26,945	59,543
Cash at bank and in hand		22,037	9,534
		<u>59,614</u>	<u>82,370</u>
Creditors: amounts falling due within one year	15	(27,756)	(6,349)
Net current assets		<u>31,858</u>	<u>76,021</u>
Total assets less current liabilities		<u>66,839</u>	<u>80,162</u>
Creditors: amounts falling due after more than one year	16	-	(10,000)
Total net assets		<u><u>66,839</u></u>	<u><u>70,162</u></u>
Charity funds			
Restricted funds	18	48,602	3,681
Unrestricted funds	18	18,237	66,481
Total funds		<u><u>66,839</u></u>	<u><u>70,162</u></u>

The company was entitled to exemption from audit under section 477 of the Companies Act 2006.

The members have not required the company to obtain an audit for the year in question in accordance with section 476 of Companies Act 2006.

The Trustees acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and preparation of financial statements.

The financial statements have been prepared in accordance with the provisions applicable to entities subject to the small companies regime.

NORFOLK DEAF ASSOCIATION (NDA)
(A company limited by guarantee)
REGISTERED NUMBER: 07966408

BALANCE SHEET (CONTINUED)
AS AT 31 MARCH 2020

The financial statements were approved and authorised for issue by the Trustees and signed on their behalf by:


.....
P R Prinsley

Date: 13 July 2020

The notes on pages 15 to 31 form part of these financial statements.

NORFOLK DEAF ASSOCIATION (NDA)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting policies

1.1 Basis of preparation of financial statements

The financial statements have been prepared in accordance with the Charities SORP (FRS 102) - 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 2015) as amended by Update Bulletin 2 (effective January 2019), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Norfolk Deaf Association (NDA) meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy.

1.2 Income

All income is recognised once the company has entitlement to the income, it is probable that the income will be received and the amount of income receivable can be measured reliably.

For legacies, entitlement is taken as the earlier of the date on which either: the company is aware that probate has been granted, the estate has been finalised and notification has been made by the executor(s) to the Trust that a distribution will be made, or when a distribution is received from the estate.

Grants are included in the Statement of financial activities on a receivable basis. The balance of income received for specific purposes but not expended during the period is shown in the relevant funds on the Balance sheet. Where income is received in advance of entitlement of receipt, its recognition is deferred and included in creditors as deferred income. Where entitlement occurs before income is received, the income is accrued.

Income tax recoverable in relation to investment income is recognised at the time the investment income is receivable.

1.3 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.

Fundraising costs are those incurred in seeking voluntary contributions and do not include the costs of disseminating information in support of the charitable activities. Support costs are those costs, incurred directly in support of expenditure on the objects of the company and include project management carried out at Head Office. Governance costs are those incurred in connection with administration of the company and compliance with constitutional and statutory requirements.

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

1. Accounting policies (continued)

1.4 Tangible fixed assets and depreciation

A review for impairment of a fixed asset is carried out if events or changes in circumstances indicate that the carrying value of any fixed asset may not be recoverable. Shortfalls between the carrying value of fixed assets and their recoverable amounts are recognised as impairments. Impairment losses are recognised in the Statement of financial activities incorporating income and expenditure account.

Tangible fixed assets are carried at cost, net of depreciation and any provision for impairment. Depreciation is provided at rates calculated to write off the cost of fixed assets, less their estimated residual value, over their expected useful lives on the following bases:

Depreciation is charged so as to allocate the cost of tangible fixed assets less their residual value over their estimated useful lives, using the straight-line method.

Depreciation is provided on the following bases:

Plant and machinery	- 25% straight line
Motor vehicles	- 25% straight line
Computer equipment	- 25% - 33% straight line

1.5 Debtors

Trade and other debtors are recognised at the settlement amount. Prepayments are valued at the amount prepaid net of any trade discounts due.

1.6 Cash at bank and in hand

Cash at bank and in hand includes cash and short-term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.7 Liabilities and provisions

Liabilities are recognised when there is an obligation at the Balance sheet date as a result of a past event, it is probable that a transfer of economic benefit will be required in settlement, and the amount of the settlement can be estimated reliably. Liabilities are recognised at the amount that the company anticipates it will pay to settle the debt or the amount it has received as advanced payments for the goods or services it must provide.

1.8 Financial instruments

The company only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value.

1.9 Pensions

The company operates a defined contribution pension scheme and the pension charge represents the amounts payable by the company to the fund in respect of the year.

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

1. Accounting policies (continued)

1.10 Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the Trustees in furtherance of the general objectives of the company 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 company for particular purposes. The costs 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.

Investment income, gains and losses are allocated to the appropriate fund.

2. Income from donations, legacies and grants

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Donations	28,289	-	28,289
Legacies	3,750	-	3,750
Grants	-	119,076	119,076
Corporate support	335	-	335
	<u>32,374</u>	<u>119,076</u>	<u>151,450</u>

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Donations	22,621	-	22,621
Legacies	5,000	-	5,000
Grants	861	29,920	30,781
Corporate support	1,588	1,036	2,624
	<u>30,070</u>	<u>30,956</u>	<u>61,026</u>

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3. Income from charitable activities

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Hearing loss awareness training	964	-	964
Aural Care - Norfolk CCG contract	8,658	-	8,658
Aural Care - Fee income	11,225	-	11,225
NNUH	22,704	-	22,704
Norfolk CCGs	-	36,270	36,270
Hard of Hearing Club	-	-	-
Total 2020	43,551	36,270	79,821

	Unrestricted funds 2019 £	Restricted funds 2019 £	Total funds 2019 £
Hearing loss awareness training	1,526	-	1,526
Aural Care - Fee income	2,430	-	2,430
NNUH	22,399	-	22,399
Norfolk CCGs	-	31,270	31,270
Hard of Hearing Club	150	-	150
Total 2019	26,505	31,270	57,775

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

4. Income from other trading activities

Income from fundraising events

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Fundraising	3,452	3,452	5,283
Friends of NDA	3,098	3,098	3,734
Miscellaneous income	80	80	46
	<u>6,630</u>	<u>6,630</u>	<u>9,063</u>

5. Investment income

	Unrestricted funds 2020 £	Total funds 2020 £	Total funds 2019 £
Dividends received	925	925	2,701

6. Other incoming resources

	Total funds 2020 £	Total funds 2019 £
Compensation following landlord termination of lease	<u>-</u>	<u>26,950</u>

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

7. Expenditure on raising funds

Costs of raising voluntary income

	Unrestricted funds 2020 £	Total funds 2020 £	<i>Total funds 2019 £</i>
Expenditure on raising voluntary income	17,487	17,487	10,337
Expenditure on fundraising events	1,505	1,505	2,372
Expenditure on Friends activities	-	-	383
Fundraising - wages and salaries	2,323	2,323	10,479
Fundraising - NI	-	-	272
Fundraising - pension costs	39	39	87
	<u>21,354</u>	<u>21,354</u>	<u>23,930</u>

8. Analysis of expenditure by activities

	Activities undertaken directly 2020 £	Support costs 2020 £	Total funds 2020 £
Hearing Support	108,975	8,664	117,639
Befriending	22,444	702	23,146
Tinnitus Support	12,094	704	12,798
Aural Care	59,195	5,692	64,887
	<u>202,708</u>	<u>15,762</u>	<u>218,469</u>

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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

8. Analysis of expenditure by activities (continued)

	<i>Activities undertaken directly 2019 £</i>	<i>Support costs 2019 £</i>	<i>Total funds 2019 £</i>
Hearing Support	185,668	13,882	199,550
Befriending	26,343	4,175	30,518
Tinnitus Support	12,027	1,296	13,323
Hard of Hearing Club	9,242	1,120	10,362
Aural Care	7,960	-	7,960
	<u>241,240</u>	<u>20,473</u>	<u>261,713</u>

Analysis of direct costs

	Hearing Support 2020 £	Befriending 2020 £	Tinnitus Support 2020 £	Aural Care 2020 £	Total funds 2020 £
Staff costs	25,420	6,314	2,798	15,634	50,166
Other staff costs	16,678	3,874	1,937	12,485	34,974
Premises	36,347	5,015	3,502	12,940	57,804
General running expenses	12,754	2,454	2,560	10,759	28,527
Volunteers costs	9,424	1,788	-	-	11,212
Computer & IT support	3,880	634	413	4,448	9,375
Legal & professional	2,192	1,259	326	895	4,672
Marketing	1,297	269	194	825	2,585
Depreciation	982	837	364	1,209	3,392
	<u>108,974</u>	<u>22,444</u>	<u>12,094</u>	<u>59,195</u>	<u>202,707</u>

NORFOLK DEAF ASSOCIATION (NDA)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020

8. Analysis of expenditure by activities (continued)

Analysis of direct costs (continued)

	<i>Hearing Support 2019 £</i>	<i>Befriending 2019 £</i>	<i>Tinnitus Support 2019 £</i>	<i>Hard of Hearing Club 2019 £</i>
Staff costs	49,182	8,339	1,849	786
Other staff costs	20,156	7,752	1,550	1,550
Premises	22,935	3,277	4,793	3,274
Relocation costs	47,421	180	90	90
General running expenses	20,382	3,236	2,872	2,543
Volunteers costs	9,657	2,043	-	-
Computer & IT support	2,242	660	356	304
Legal & professional	10,824	64	64	64
Marketing	2,231	740	370	370
Depreciation	638	52	83	261
	<u>185,668</u>	<u>26,343</u>	<u>12,027</u>	<u>9,242</u>

	<i>Aural Care 2019 £</i>	<i>Total funds 2019 £</i>
Staff costs	1,673	61,829
Other staff costs	-	31,008
Premises	7	34,286
Relocation costs	-	47,781
General running expenses	2,718	31,751
Volunteers costs	-	11,700
Computer & IT support	2,520	6,082
Legal & professional	-	11,016
Marketing	780	4,491
Depreciation	262	1,296
	<u>7,960</u>	<u>241,240</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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8. Analysis of expenditure by activities (continued)

Analysis of support costs

	Hearing Support 2020 £	Befriending 2020 £	Tinnitus Support 2020 £	Aural Care 2020 £	Total funds 2020 £
Premises	2,413	203	205	1,199	4,020
Other staff costs	4,493	499	499	4,493	9,984
Governance costs	1,758	-	-	-	1,758
	<u>8,664</u>	<u>702</u>	<u>704</u>	<u>5,692</u>	<u>15,762</u>

	Hearing Support 2019 £	Befriending 2019 £	Tinnitus Support 2019 £	Hard of Hearing Club 2019 £	Total funds 2019 £
Premises	2,294	354	530	354	3,532
Other staff costs	9,878	3,821	766	766	15,231
Governance costs	1,710	-	-	-	1,710
	<u>13,882</u>	<u>4,175</u>	<u>1,296</u>	<u>1,120</u>	<u>20,473</u>

9. Independent examiner's remuneration

	2020 £	2019 £
Fees payable to the company's independent examiner for the independent examination of the company's annual accounts	<u>1,758</u>	<u>1,710</u>

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10. Staff costs

	2020 £	2019 £
Wages and salaries	52,254	69,266
Social security costs	-	3,174
Contribution to defined contribution pension schemes	274	228
	<u>52,528</u>	<u>72,668</u>

Included in the above are redundancy payments totalling **£11,038** (2019: *£nil*).

The average number of persons employed by the company during the year was as follows:

	2020 No.	2019 No.
Employees	<u>5</u>	<u>7</u>

No employee received remuneration amounting to more than £60,000 in either year.

11. Trustees' remuneration and expenses

During the year ended 31 March 2020, no Trustees received any remuneration or other benefits (2019 - *£NIL*).

During the year ended 31 March 2020, no Trustee expenses have been incurred (2019 - *£NIL*).

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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

12. Tangible fixed assets

	Plant and machinery £	Motor vehicles £	Computer equipment £	Total £
Cost or valuation				
At 1 April 2019	1,740	35,486	18,266	55,492
Additions	866	29,268	4,097	34,231
At 31 March 2020	<u>2,606</u>	<u>64,754</u>	<u>22,363</u>	<u>89,723</u>
Depreciation				
At 1 April 2019	70	35,486	15,795	51,351
Charge for the year	1,017	44	2,331	3,392
At 31 March 2020	<u>1,087</u>	<u>35,530</u>	<u>18,126</u>	<u>54,743</u>
Net book value				
At 31 March 2020	<u>1,519</u>	<u>29,224</u>	<u>4,237</u>	<u>34,980</u>
At 31 March 2019	<u>1,670</u>	<u>-</u>	<u>2,471</u>	<u>4,141</u>

13. Debtors

	2020 £	2019 £
Due within one year		
Trade debtors	7,132	1,055
Prepayments and accrued income	3,500	12,238
	<u>10,632</u>	<u>13,293</u>

14. Current asset investments

	2020 £	2019 £
Listed investments	<u>26,945</u>	<u>59,543</u>

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**NOTES TO THE FINANCIAL STATEMENTS
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15. Creditors: Amounts falling due within one year

	2020 £	2019 £
Other loans	10,000	-
Trade creditors	15,557	3,787
Other taxation and social security	389	813
Other creditors	64	39
Accruals and deferred income	1,746	1,710
	<u>27,756</u>	<u>6,349</u>

16. Creditors: Amounts falling due after more than one year

	2020 £	2019 £
Other loans	-	10,000
	<u>-</u>	<u>10,000</u>

17. Financial instruments

	2020 £	2019 £
Financial assets		
Financial assets measured at fair value through income and expenditure	48,982	69,077
	<u>48,982</u>	<u>69,077</u>

Financial assets measured at fair value through income and expenditure comprise current asset investments and cash and cash equivalents.

NORFOLK DEAF ASSOCIATION (NDA)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2020**

18. Statement of funds

Statement of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
Unrestricted funds					
General Funds	66,481	83,480	(129,398)	(2,326)	18,237
Restricted funds					
The Paul Bassham Trust - 2019	700	-	(700)	-	-
Martin Laing Foundation	750	1,500	(1,375)	-	875
Eleanor Hamilton Trust	300	-	(300)	-	-
Lord Cozens Hardy Trust	583	-	(583)	-	-
Leeds Building Society	932	-	(932)	-	-
Leslie Mary Carter Charitable Trust	416	-	(416)	-	-
Norfolk CCG's	-	36,270	(36,270)	-	-
Clothworkers' Foundation	-	24,400	(13,593)	-	10,807
Norwich Consolidated Charities	-	23,000	(13,000)	-	10,000
Alan Boswell Group Charitable Trust	-	12,500	(8,500)	-	4,000
Norwich Freemans Charity	-	5,230	(1,560)	-	3,670
Albert Hunt Trust	-	5,000	(834)	-	4,166
Edward Gostling Foundation	-	5,000	(416)	-	4,584
Norfolk Community Foundation - Birketts Fund	-	5,000	(4,167)	-	833
Geoffrey Watling Charity	-	5,000	(4,167)	-	833
Other restricted funds	-	32,446	(23,612)	-	8,834
	3,681	155,346	(110,425)	-	48,602
Total of funds	70,162	238,826	(239,823)	(2,326)	66,839

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NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds (continued)

Norfolk CCG's funding is used towards providing advice and a hearing support service for NHS hearing aid users throughout Norfolk and for working with organisations who refer newly diagnosed hearing aid users to the NDA.

The 2019 Paul Bassham Trust funding is used towards the Hearing Support Service.

The Martin Laing Foundation funds are used towards the running costs of the Hearing Support Service.

The Eleanor Hamilton Trust funds are used towards the running costs of the Befriending Service.

The Lord Cozens Hardy Trust funds are used towards the Hearing Support Service volunteer costs.

The Leeds Building Society funds are used towards the cost of portable suction unit for the Aural Care Service.

The Leslie Mary Carter Charitable Trust funds are used towards the running costs of the Hearing Support Service.

The Clothworkers' Foundation funds are used towards the purchase & conversion of vehicle for the mobile Aural Care Service.

The Norwich Consolidated Charities funds are used towards the purchase & conversion of vehicle for the mobile Aural Care Service.

The Alan Boswell Group Charitable Trust funds are used towards the cost of delivering the Hearing Support Service.

The Norwich Freemans Charity funds are used towards the costs of training new volunteers.

The 2020 Albert Trust funding is used towards the cost of delivering the Hearing Support Service.

The Edward Gostling Foundation funding is used towards the cost of delivering the Hearing Support Service.

Norfolk Community Foundation - Shelroy Charitable Trust funds were used towards the Hearing Support Service, in particular the volunteers' and operational costs.

The Geoffrey Watling Charity funds were used towards the running costs of the Hearing Support Service.

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**NOTES TO THE FINANCIAL STATEMENTS
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18. Statement of funds (continued)

Statement of funds - prior year

	<i>Balance at 1 April 2018 £</i>	<i>Income £</i>	<i>Expenditure £</i>	<i>Gains/ (Losses) £</i>	<i>Balance at 31 March 2019 £</i>
Unrestricted funds					
Designated funds					
Premises relocation	15,000	-	(15,000)	-	-
Aural Care Project	20,000	-	(20,000)	-	-
	<u>35,000</u>	<u>-</u>	<u>(35,000)</u>	<u>-</u>	<u>-</u>
General funds					
General Funds	142,365	95,289	(172,575)	1,402	66,481
Total Unrestricted funds	<u>177,365</u>	<u>95,289</u>	<u>(207,575)</u>	<u>1,402</u>	<u>66,481</u>
Restricted funds					
The Paul Bassham Trust - 2019	-	1,000	(300)	-	700
Martin Laing Foundation	625	1,500	(1,375)	-	750
Eleanor Hamilton Trust	300	1,000	(1,000)	-	300
Lord Cozens Hardy Trust	833	1,000	(1,250)	-	583
Leeds Building Society	-	932	-	-	932
Leslie Mary Carter Charitable Trust	-	5,000	(4,584)	-	416
Norfolk CCG's	-	31,270	(31,270)	-	-
Other restricted funds	17,765	20,524	(38,289)	-	-
	<u>19,523</u>	<u>62,226</u>	<u>(78,068)</u>	<u>-</u>	<u>3,681</u>
Total of funds	<u><u>196,888</u></u>	<u><u>157,515</u></u>	<u><u>(285,643)</u></u>	<u><u>1,402</u></u>	<u><u>70,162</u></u>

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**NOTES TO THE FINANCIAL STATEMENTS
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19. Summary of funds

Summary of funds - current year

	Balance at 1 April 2019 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2020 £
General funds	66,481	83,480	(129,398)	(2,326)	18,237
Restricted funds	3,681	155,346	(110,425)	-	48,602
	<u>70,162</u>	<u>238,826</u>	<u>(239,823)</u>	<u>(2,326)</u>	<u>66,839</u>

Summary of funds - prior year

	Balance at 1 April 2018 £	Income £	Expenditure £	Gains/ (Losses) £	Balance at 31 March 2019 £
Designated funds	35,000	-	(35,000)	-	-
General funds	142,365	95,289	(172,575)	1,402	66,481
Restricted funds	19,523	62,226	(78,068)	-	3,681
	<u>196,888</u>	<u>157,515</u>	<u>(285,643)</u>	<u>1,402</u>	<u>70,162</u>

20. Analysis of net assets between funds

Analysis of net assets between funds - current period

	Unrestricted funds 2020 £	Restricted funds 2020 £	Total funds 2020 £
Tangible fixed assets	5,888	29,093	34,981
Current assets	40,105	19,509	59,614
Creditors due within one year	(27,756)	-	(27,756)
Total	<u>18,237</u>	<u>48,602</u>	<u>66,839</u>

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20. Analysis of net assets between funds (continued)

Analysis of net assets between funds - prior period

	<i>Unrestricted funds 2019 £</i>	<i>Restricted funds 2019 £</i>	<i>Total funds 2019 £</i>
Tangible fixed assets	4,141	-	4,141
Current assets	78,689	3,681	82,370
Creditors due within one year	(6,349)	-	(6,349)
Creditors due in more than one year	(10,000)	-	(10,000)
Total	66,481	3,681	70,162

21. Pension commitments

The company operates a defined contribution pension scheme. The assets of the scheme are held separately from those of the company in an independently administered fund. The pension cost charge represents contributions payable by the company to the fund and amounted to **£274 (2019 - £228)**. Contributions totalling **£64 (2019 - £39)** were payable to the fund at the balance sheet date and are included in creditors.

22. Related party transactions

During the year the charity made payments to Prospect Consultancy, a business in which Aliona Derrett, the Chief Executive Officer, is the sole proprietor, totalling **£52,853 (2019: £46,934)** in respect of management and fundraising services.

During the year the charity made payments to the husband of the Chief Executive Officer, totalling **£2,978 (2019: £nil)** in respect of marketing and sales services, with a focus on the promotion of the Aural Care Service.

