



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

NORFOLK DEAF ASSOCIATION (NDA)

(A company limited by guarantee)

FINANCIAL STATEMENTS

FOR THE YEAR ENDED 31 MARCH 2018

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 2018**

Patron

Mr Richard Jewson JP, Lord Lieutenant of Norfolk

Trustees

A J Innes (resigned 21 September 2017)
P Prinsley, Chairman (appointed 21 September 2017)
C I M I C Cant, Vice - Chair
C J Doggett, Treasurer
R Chalmers
J S L Hirst
J E Fitzgerald
J C Leggett (resigned 19 March 2018)
M J Steward

Company registered number

07966408

Charlty 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 2018

The Trustees present their annual report together with the financial statements of the company for the year 1 April 2017 to 31 March 2018. The Trustees confirm that the Annual Report and financial statements of the company comply with the current statutory requirements, the requirements of the 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 (FRS 102) (effective 1 January 2015) as amended by Update Bulletin 1 (effective 1 January 2015).

Since the company qualifies as small under section 383, the strategic report required of medium and large companies under The Companies Act 2006 (Strategic Report and Director's Report) Regulations 2013 is not required.

Objectives and Activities

a. POLICIES AND OBJECTIVES

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)

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 hearing aid maintenance, advice on assistive listening technology, training, and support 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, advice on assistive listening technology and communication methods, 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 - 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. The main mechanism for the delivery of this service is via home visiting, community based clinics and a mobile clinic. The aim of the service is to offer assistance to users of NHS hearing aids by providing routine maintenance of hearing aids, advising on their use, communication methods and assistive listening technology.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

The Assistive Listening Technology Clinics, which are part of the Hearing Support Service, are aimed at advising people with hearing loss on listening, alerting and communication devices available, which will best suit their individual needs and supporting them with the purchase of those devices.

We also deliver BSL Introductory and Level 1 training, and practice group. The training is available to organisations and members of the community who have an interest in learning British Sign Language. The BSL practice group is a peer led learning group, focused on providing the opportunity for those who have recently learnt BSL to practice 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 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.

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. Whatever the reason, our aim is to enable a service user to develop coping strategies, or even more, to overcome these difficulties. Users of the Befriending Service are referred to us by Adult Social Services, charitable sector organisations, hospitals, friends and relatives, church groups, or are self-referred. The service users may be living in their own homes, sheltered housing or residential and nursing homes.

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 and talks, with external speakers sharing their knowledge on advances in the field of Tinnitus. Members receive monthly NDA TSG newsletters. The service is run in partnership with the Audiology team from NNUH, enabling the provision of group clinics run by experienced Hearing Therapists and sharing of information on the most up to date research and coping techniques.

HUSH! Club (Hard of Hearing Club) – the aim of the group is to provide the members with emotional support as well as to facilitate social networks for those with hearing loss. A wide range of activities is offered, including visiting speakers, trips to local places of interest, captioned theatre performances, meals out and quizzes.

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

Achievements and performance

a. ACHIEVEMENTS AND PERFORMANCE

Organisational level:

Throughout the year the Trustees have monitored the implementation of the objectives set for the year through the Implementation Plan 2017/18 Progress Report and the Chief Executive's report at the Board meetings. The Trustees are pleased to report that the objectives set for the year have been achieved, with many of the targets being exceeded.

In October 2017 the Trustees and Staff conducted a joint meeting exploring areas for improvement and potential development, which are now incorporated in the 2016 – 2019 Business Plan.

NORFOLK DEAF ASSOCIATION (NDA)
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

In November 2017 the landlord of our premises at 120 Thorpe Road informed the Board of the proposed redevelopment of our site into student accommodation. As a consequence the Charity reluctantly had to commence a search for new premises for a planned move in June 2018. The relocation was unexpected and the associated costs has put a significant strain on the charity's finance as well as causing delays with planned development of new services.

NDA supported the delivery of 183 audiology clinics to 1168 NNUH patients under a well-established SLA with the NNUH Foundation Trust.

The Friends of NDA scheme has kept a steady membership of 214 during the year. In October 2017 the group enjoyed a lecture presented by Dr Velia Cardin, Deafness and Neural Plasticity Lab, UEA on the topic of "What Happens To Your Brain When You Can't Hear". The lecture was very interesting and thought provoking, and was very well received by all who attended.

Services

Hearing Support Service

The Hearing Support Service (HSS) offer 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, the Outside Clinic and Colemans Opticians. 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 39 volunteers, working across Norfolk. 10 new volunteers have been recruited and trained during 2017/18. The main mechanism for the delivery of this service is via home visiting, 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.

The service received 1512 new referrals from the aforementioned audiology providers, as well as self-referrals, and supported 4344 service users through 7511 appointments. 1526 appointments have been delivered via the home visits to 681 services users. The mobile clinic reached 2174 service users delivering 3498 appointments, from 30 public places venues and 10 sheltered housing accommodation. The community based clinics were delivered from 125 locations, with 1420 service users accessing the support at those clinics, through 2487 appointments.

The monitoring returns submitted by volunteers delivering this service identify that the main work tasks undertaken were: retubing and cleaning of hearing aids (91% of cases), mould fitting and advice (2% of cases), replacement of cordas, top hooks, battery drawers and filters (47%), general information and advice (18%), and providing replacement of batteries - 19185 packs given out. Volunteers also general advice and support for service users or their families.

The Assistive Listening Devices Clinic has supported 86 services users in person and provided advice to 15 service users over the phone.

The BSL Practice Group and the Support Group for new users of Hearing Aids have supported 53 and 41 service users respectively on a fortnightly basis.

NDA has become an approved centre with Signature, enabling us to deliver BSL accredited courses. During the year 16 learners completed the BSL Introductory level and 9 progressed and completed Level 1.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

The feedback we received from 95 service users between November 2017 and February 2018, in response to our Outcomes Measuring Questionnaires (OMQs), indicate that 80% of respondents found that the support they received from the HSS has made a 'big difference' to the overall quality of their life, with the remainder 20% stating that it has made 'some difference'. 94% of those responding scored the HSS as 'excellent' service and 6% gave the score of 'good', with 100% replying that they would recommend the NDA's HSS to family and friends.

Befriending Service

Of the 34 service users supported by the Befriending Service, 25 were hard of hearing and 9 were BSL users. There have been 9 new referrals during the year. In total, 25 befriending volunteers had been involved in the delivery of this specialist service.

During 2017/18 we delivered 692 support hours, carried out 390 visits and 20 telephone and e-mail based befriending support. These numbers do not include the visits undertaken by the Services Manager.

The following case study demonstrates the difference our befrienders can make to people we support:

"A gentleman (GB) in his 70's who was referred to the NDA's Befriending service by social services mental health unit. GB has profound hearing loss, with BSL being his first language. GB has schizophrenia, he had become very isolated, and this isolation increased his anxiety levels which was having a negative impact on his mental health.

The befriender is a fluent BSL speaker and visits GB every 2 weeks. GB has been encouraged to go out for walks around his local area with his befriender, helping to increase his mobility, benefit his wellbeing and increasing his social interaction.

GB has always supported his local football club, but because of the crowds he had stopped attending the matches. With the support of the befriending volunteer GB is able to attend and enjoy local matches. He has also gained the confidence to travel independently into the city of Norwich by bus.

GB has periods of time when he is hospitalised, and is secure in the fact that his befriender will visit him when he returns home. This gives GB the opportunity to share his experiences with his befriender using his own language of BSL. This helps GB to adjust to living independently once again and managing his anxiety levels.

The volunteer is able to listen to GB's concerns when he visits, such as discussing junk mail that has been delivered. This type of support is something that GB takes comfort in.

A good relationship between the befriending service and GB's social worker from the Social Services Sensory Support Unit means that we keep each other informed of any changes to GB's needs. The NDA's befriending service can always refer to GB's Social Worker for their expert advice."

Tinnitus Support Group

During the year, the TSG has seen 8 new members join the group 48 members regularly accessing this support. Over the reporting period, 10 support groups have been delivered with an average of 12 attendees per session. These support groups have featured a range of excellent quality and high profile speakers, talking on a range of topics including: Tai Chi - Wendy Rogers, Tinnitus Products - Deke Frickey Puretone Ltd, David Spicer - Mindfulness, Susanne Duncan - Alexander Technique, Claire Gatenby - Sleep Management and Relaxation, Guy Thorold - Hypnotherapy, Bibi Lewis - Relaxation, Dr Tal Moore - Eye Movement Desensitization and Reprocessing Therapy, Lucy Hadscombe - Tinnitus Research and Jackie Heffer-Cooke - Yoga & Tinnitus.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

The Tinnitus Support Group team has produced and disseminated monthly newsletters to the members of the group, in which they informed them of the current research on tinnitus, coping techniques, information on related conditions and provided feedback from the group meetings.

HUSH! Club (Hard of Hearing Club)

The club met 10 times during this period and has had a year full of engaging, fun and varied activities. The meetings were attended by an average of 15 members each time. As well as the ever-popular quizzes, there have been opportunities to get out and about in the local area, and to gain valuable information and advice on issues connected with living with hearing loss.

The club members enjoyed presentations and talks on the topics of Music - 'With a Smile and a Song Group', The Red Hat Society, History of Advertising and Images of Spring by David Boulton Photography, as well as practical activities such as Christmas cards and candle making.

There have also been opportunities to get out and about with Hush Club. In the summer, Hush Club went for day trips to RSPB Titchwell Marsh and Sainsbury Centre for Creative Arts to see the Russian Season Collection.

Hearing Loss Awareness Training

During the year we delivered the training to a number of Norfolk Medical Practices, staff from nursing and residential homes, to UEA and primary schools. The CEO has also been able to provide 'informal HLAT' sessions when giving talks about the work of NDA to community groups.

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 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 2018

Financial review

a. 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 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 outside 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,
- maximise expenditure on charitable activities.

The policy for 2017/18 was to hold a minimum of six months projected running costs in reserve, assessed to be approximately £133,000, with ideally none months maintained, approximately £199,500. Free reserves as at 31 March 2018 were £176,863. For 2018/19 the Trustees aim to maintain free reserves between £133,000 and £200,000. However, the requirement to relocate premises will inevitably put pressure on the charity's current reserves.

As at 31 March 2018, the charity had designated funds of £35,000. Designated funds are funds set aside by the Trustees out of unrestricted funds to fund specific future purposes and projects. As at 1 April 2017, the charity had £15k designated for facilities improvement and £20k to support the Aural Care project. The funds designated to facilities improvement were re-designated for premises relocation following the expiry of the charity's lease and resultant required relocation.

As at 31 March 2018, the charity had restricted funds of £19,523. 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 16.

NORFOLK DEAF ASSOCIATION (NDA)
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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

Structure, governance and management

a. CONSTITUTION

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 document is 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 page 1.

b. METHOD OF APPOINTMENT OR ELECTION OF TRUSTEES

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 consists of 8 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 there are meetings of the Operations Committee, as and when necessary, whose role is to provide support and act as a sounding board for the Chief Executive. The committee membership consists of the Chairman, the Vice-Chairman, the Treasurer and the Chief Executive. This committee does not have the power to make any strategic decisions, but is responsible for monitoring the budget, the progress with the implementation of the business plan, the Chief Executive's performance and any other operational issues that might require input from the members of the Operations Committee.

New Trustees are recruited based on the skills and expertise that have been identified as required to effectively govern a charity. An open recruitment, as well as targeted approach is used when recruiting new Trustees. The 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

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

adopted the Charity Commission's Charity Governance Code 2017.

c. ORGANISATIONAL STRUCTURE AND DECISION MAKING

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 and quality control. The Chief Executive has extensive experience and expertise in leading third sector organisations, business transformation, change management, organisational development and fundraising.

d. RISK MANAGEMENT

The Board is responsible for the management of the risks faced by the Charity. Detailed considerations of the risk are 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 on an annual basis 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 activity

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.

Plans for future periods

a. FUTURE DEVELOPMENTS

Our main plans for the coming financial year are:

Ensure that the quality of services remain consistently high and meet the needs of service users.

Expand the type of activities and locations delivered through the Assistive Listening Technology Clinic.

Recruit and train additional volunteers for all services.

Maintain the positive working relationships with the Clinical Commissioning Groups, NNUH, James Paget Hospital, West Suffolk Hospital, Queen Elizabeth Hospital, Scrivens, Specsavers, the Outside Clinic and Coleman Opticians.

Proactively promote the Hearing Loss Awareness Training to schools, medical practices, nursing and residential homes, Norfolk Constabulary and local supermarkets.

Set up the Aural Care Service (wax removal by microsuction).

Deliver a programme of community fundraising activities, linked to the 120 years Anniversary of the NDA. On rolling basis submit applications to Trusts and Foundations, encourage individual donations and membership to Friends of NDA.

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TRUSTEES' REPORT (continued)
FOR THE YEAR ENDED 31 MARCH 2018

TRUSTEES' RESPONSIBILITIES STATEMENT

The Trustees (who are also directors of Norfolk Deaf Association 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).

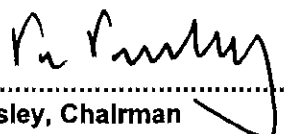
Company law requires the Trustees to prepare financial statements for each financial year. Under company law the Trustees must not approve the financial statements unless they are satisfied that they give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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 judgments and accounting estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

The Trustees are responsible for keeping adequate accounting records that are sufficient to show and explain the charitable company's transactions and 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. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

The Trustees are responsible for the maintenance and integrity of the corporate and financial information included on the charitable company's website. Legislation in the United Kingdom governing the preparation and dissemination of financial statements may differ from legislation in other jurisdictions.

This report was approved by the Trustees, on 19 July 2018 and signed on their behalf by:


.....
P Prinsley, Chairman

NORFOLK DEAF ASSOCIATION (NDA)
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**INDEPENDENT EXAMINER'S REPORT
FOR THE YEAR ENDED 31 MARCH 2018**

**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 2018.

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.

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 can 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.

Signed:



Dated: 19 July 2018

Mr F M E Shippam BSc FCA DChA

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

NORFOLK DEAF ASSOCIATION (NDA)
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**STATEMENT OF FINANCIAL ACTIVITIES INCORPORATING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 31 MARCH 2018**

| | Note | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ | Total funds 2017 £ |
|--|------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| INCOME FROM: | | | | | |
| Donations and legacies | 2 | 62,037 | 54,800 | 116,837 | 114,184 |
| Charitable activities | 3 | 23,672 | 31,270 | 54,942 | 105,288 |
| Other trading activities | 4 | 20,411 | - | 20,411 | 9,253 |
| Investments | 5 | 2,660 | - | 2,660 | 3,156 |
| TOTAL INCOME | | 108,780 | 86,070 | 194,850 | 231,881 |
| EXPENDITURE ON: | | | | | |
| Raising funds | | 11,460 | - | 11,460 | 15,201 |
| Charitable activities | 8 | 74,589 | 142,280 | 216,869 | 205,255 |
| TOTAL EXPENDITURE | 9 | 86,049 | 142,280 | 228,329 | 220,456 |
| NET INCOME / (EXPENDITURE) BEFORE INVESTMENT GAINS/(LOSSES) | | | | | |
| Net gains/(losses) on investments | | 22,731 (2,728) | (56,210) - | (33,479) (2,728) | 11,425 4,049 |
| NET INCOME / (EXPENDITURE) BEFORE OTHER RECOGNISED GAINS AND LOSSES | | | | | |
| | | 20,003 | (56,210) | (36,207) | 15,474 |
| NET MOVEMENT IN FUNDS | | 20,003 | (56,210) | (36,207) | 15,474 |
| RECONCILIATION OF FUNDS: | | | | | |
| Total funds brought forward | | 157,362 | 75,733 | 233,095 | 217,621 |
| TOTAL FUNDS CARRIED FORWARD | | 177,365 | 19,523 | 196,888 | 233,095 |

The notes on pages 14 to 28 form part of these financial statements.

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

BALANCE SHEET
AS AT 31 MARCH 2018

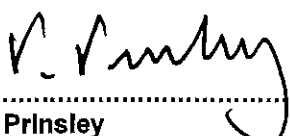
| | Note | £ | 2018 £ | 2017 £ |
|---|------|----------------|----------------|----------------|
| FIXED ASSETS | | | | |
| Tangible assets | 12 | | 503 | 8,580 |
| CURRENT ASSETS | | | | |
| Debtors | 13 | 5,948 | | 3,839 |
| Investments | | 91,307 | | 94,035 |
| Cash at bank and in hand | | 102,951 | | 134,041 |
| | | <u>200,206</u> | | <u>231,915</u> |
| CREDITORS: amounts falling due within one year | 15 | (3,821) | | (7,400) |
| NET CURRENT ASSETS | | | <u>196,385</u> | <u>224,515</u> |
| NET ASSETS | | | <u>196,888</u> | <u>233,095</u> |
| CHARITY FUNDS | | | | |
| Restricted funds | 16 | | 19,523 | 75,733 |
| Unrestricted funds | 16 | | 177,365 | 157,362 |
| TOTAL FUNDS | | | <u>196,888</u> | <u>233,095</u> |

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

The Trustees consider that the company is entitled to exemption from the requirement to have an audit under the provisions of section 477 of the Companies Act 2006 ("the Act") and members have not required the company to obtain an audit for the year in question in accordance with section 476 of the Act.

The Trustees acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The financial statements were approved and authorised for issue by the Trustees on 19 JULY 2018 and signed on their behalf, by:


P. R. Prinsley

The notes on pages 14 to 28 form part of these financial statements.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES

1.1 Basis of preparation of financial statements

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) (effective 1 January 2015) - (Charities SORP (FRS 102)), 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 Reconciliation with previous Generally Accepted Accounting Practice

In preparing these accounts, the Trustees have considered whether in applying the accounting policies required by FRS 102 and the Charities SORP FRS 102 the restatement of comparative items was required.

No restatements were required.

1.3 Company status

The company is a company limited by guarantee. The members of the company are the Trustees named on page 1. In the event of the company being wound up, the liability in respect of the guarantee is limited to £1 per member of the company.

1.4 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. Receipt of a legacy, in whole or in part, is only considered probable when the amount can be measured reliably and the company has been notified of the executor's intention to make a distribution. Where legacies have been notified to the company, or the company is aware of the granting of probate, and the criteria for income recognition have not been met, then the legacy is treated as a contingent asset and disclosed if material.

Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

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

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to transfer economic benefit to a third party, it is probable that a transfer of economic benefits will be required in settlement and the amount of the obligation can be measured reliably. Expenditure is classified by activity. The costs of each activity are made up of the total of direct costs and shared costs, including support costs involved in undertaking each activity. Direct costs attributable to a single activity are allocated directly to that activity. Shared costs which contribute to more than one activity and support costs which are not attributable to a single activity are apportioned between those activities on a basis consistent with the use of resources.

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.

1.6 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:

| | | |
|--------------------|---|-------------------|
| Motor vehicles | - | 25% straight line |
| Office equipment | - | 25% straight line |
| Computer equipment | - | 33% straight line |

1.7 Interest receivable

Interest on funds held on deposit is included when receivable and the amount can be measured reliably by the company; this is normally upon notification of the interest paid or payable by the Bank.

1.8 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.

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

1. ACCOUNTING POLICIES (continued)

1.9 Liabilities

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.

1.10 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.

1.11 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.

2. INCOME FROM DONATIONS AND LEGACIES

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ | Total funds 2017 £ |
|------------------------------|--|--|---------------------------------------|---------------------------------------|
| Donations | 30,586 | - | 30,586 | 14,320 |
| Legacies | 22,222 | - | 22,222 | 48,183 |
| Grants | 6,370 | 54,800 | 61,170 | 50,300 |
| Corporate Support | 2,859 | - | 2,859 | 1,381 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total donations and legacies | 62,037 | 54,800 | 116,837 | 114,184 |
| | <hr/> | <hr/> | <hr/> | <hr/> |
| Total 2017 | 68,134 | 46,050 | 114,184 | |
| | <hr/> | <hr/> | <hr/> | |

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

3. INCOME FROM CHARITABLE ACTIVITIES

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ | Total funds 2017 £ |
|---------------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| BSL & Hearing loss awareness training | 4,421 | - | 4,421 | 4,640 |
| NNUH | 19,099 | - | 19,099 | 19,350 |
| Norfolk CCGs | - | 31,270 | 31,270 | 36,270 |
| Hard of Hearing Club | 152 | - | 152 | 816 |
| The Big Lottery Fund | - | - | - | 44,212 |
| | <u>23,672</u> | <u>31,270</u> | <u>54,942</u> | <u>105,288</u> |
| <i>Total 2017</i> | <u>24,806</u> | <u>80,482</u> | <u>105,288</u> | |

4. ACTIVITIES FOR GENERATING FUNDS

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ | Total funds 2017 £ |
|----------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Fundraising | 15,990 | - | 15,990 | 3,927 |
| Friends of NDA | 4,149 | - | 4,149 | 5,206 |
| Miscellaneous income | 272 | - | 272 | 120 |
| | <u>20,411</u> | <u>-</u> | <u>20,411</u> | <u>9,253</u> |
| <i>Total 2017</i> | <u>9,253</u> | <u>-</u> | <u>9,253</u> | |

5. INVESTMENT INCOME

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ | Total funds 2017 £ |
|--------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Dividends received | 2,660 | - | 2,660 | 3,156 |
| <i>Total 2017</i> | <u>3,156</u> | <u>-</u> | <u>3,156</u> | |

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

6. DIRECT COSTS

| | Hearing Support £ | Befriending £ | Tinnitus Support Group £ | Hard of Hearing Club £ | Total 2018 £ | Total 2017 £ |
|-----------------------------|-------------------------|------------------|-----------------------------------|---------------------------------|--------------------|--------------------|
| Premises | 17,577 | 2,676 | 3,776 | 2,669 | 26,698 | 31,571 |
| Marketing | 3,241 | 848 | 424 | 424 | 4,937 | 6,270 |
| Legal & professional | 2,075 | 8 | 10 | 10 | 2,103 | 930 |
| Computer & IT support | 3,200 | 1,029 | 526 | 503 | 5,258 | 2,494 |
| General running expenses | 18,106 | 2,903 | 2,910 | 1,916 | 25,835 | 20,028 |
| Volunteers costs | 9,808 | 2,344 | - | - | 12,152 | 14,914 |
| Wages and salaries | 80,552 | 18,629 | 4,518 | 2,935 | 106,634 | 90,740 |
| Depreciation | 8,004 | 21 | 52 | - | 8,077 | 16,861 |
| | <u>142,563</u> | <u>28,458</u> | <u>12,216</u> | <u>8,457</u> | <u>191,694</u> | <u>183,808</u> |
| <i>Total 2017</i> | <u>137,400</u> | <u>26,321</u> | <u>11,193</u> | <u>8,894</u> | <u>183,808</u> | |

7. SUPPORT COSTS

| | Hearing Support £ | Befriending £ | Tinnitus Support Group £ | Hard of Hearing Club £ | Total 2018 £ | Total 2017 £ |
|-----------------------|-------------------------|------------------|-----------------------------------|---------------------------------|--------------------|--------------------|
| Premises | 1,936 | 294 | 417 | 296 | 2,943 | 3,473 |
| Wages and salaries | 13,354 | 5,136 | 1,027 | 1,027 | 20,544 | 16,316 |
| | <u>15,290</u> | <u>5,430</u> | <u>1,444</u> | <u>1,323</u> | <u>23,487</u> | <u>19,789</u> |
| <i>Total 2017</i> | <u>11,509</u> | <u>5,514</u> | <u>1,383</u> | <u>1,383</u> | <u>19,789</u> | |

8. GOVERNANCE COSTS

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ | Total funds 2017 £ |
|------------------------------|------------------------------------|----------------------------------|-----------------------------|-----------------------------|
| Independent examination fees | 1,688 | - | 1,688 | 1,658 |

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

9. ANALYSIS OF EXPENDITURE BY EXPENDITURE TYPE

| | Staff costs 2018 £ | Depreciation 2018 £ | Other costs 2018 £ | Total 2018 £ | Total 2017 £ |
|---|--------------------------|---------------------------|--------------------------|--------------------|--------------------|
| Expenditure on raising voluntary income | 6,069 | - | - | 6,069 | 15,201 |
| Expenditure on Friends activities | - | - | 1,058 | 1,058 | - |
| Expenditure on fundraising events | - | - | 4,333 | 4,333 | - |
| Costs of raising funds | 6,069 | - | 5,391 | 11,460 | 15,201 |
| Hearing Support | 93,906 | 8,004 | 55,943 | 157,853 | 148,909 |
| Befriending | 23,765 | 21 | 10,102 | 33,888 | 31,835 |
| Tinnitus Support Group | 5,545 | 52 | 8,063 | 13,660 | 12,576 |
| Hard of Hearing Club | 3,962 | - | 5,818 | 9,780 | 10,277 |
| Charitable activities | 127,178 | 8,077 | 79,926 | 215,181 | 203,597 |
| Expenditure on governance | - | - | 1,688 | 1,688 | 1,658 |
| | 133,247 | 8,077 | 87,005 | 228,329 | 220,456 |
| <i>Total 2017</i> | <i>122,257</i> | <i>16,862</i> | <i>81,337</i> | <i>220,456</i> | |

10. NET INCOME/(EXPENDITURE)

This is stated after charging:

| | 2018 £ | 2017 £ |
|--|-----------|-----------|
| Depreciation of tangible fixed assets: - owned by the charity | 8,077 | 16,862 |

During the year, no Trustees received any remuneration (2017 - £NIL).

During the year, no Trustees received any benefits in kind (2017 - £NIL).

During the year, no Trustees received any reimbursement of expenses (2017 - £NIL).

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

11. STAFF COSTS

Staff costs were as follows:

| | 2018 £ | 2017 £ |
|--------------------|----------------|----------------|
| Wages and salaries | <u>133,247</u> | <u>122,257</u> |

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

| | 2018 No. | 2017 No. |
|--|-------------|-------------|
| | 8 | 8 |

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

12. TANGIBLE FIXED ASSETS

| | Motor vehicles £ | VLP & Computers £ | Total £ |
|-----------------------------------|------------------------|-------------------------|---------------|
| Cost | | | |
| At 1 April 2017 and 31 March 2018 | <u>35,486</u> | <u>15,072</u> | <u>50,558</u> |
| Depreciation | | | |
| At 1 April 2017 | 28,071 | 13,907 | 41,978 |
| Charge for the year | <u>7,415</u> | <u>662</u> | <u>8,077</u> |
| At 31 March 2018 | <u>35,486</u> | <u>14,569</u> | <u>50,055</u> |
| Net book value | | | |
| At 31 March 2018 | <u>-</u> | <u>503</u> | <u>503</u> |
| At 31 March 2017 | <u>7,415</u> | <u>1,165</u> | <u>8,580</u> |

13. DEBTORS

| | 2018 £ | 2017 £ |
|--------------------------------|--------------|--------------|
| Trade debtors | 1,474 | 155 |
| Prepayments and accrued income | <u>4,474</u> | <u>3,684</u> |
| | <u>5,948</u> | <u>3,839</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

| | 2018 £ |
|--------------------------------------|---------------|
| 14. CURRENT ASSET INVESTMENTS | |
| Market value | |
| At 1 April 2017 | 92,672 |
| Additions | 39,911 |
| Disposals | (42,188) |
| Revaluations | 3,640 |
| | <u>94,035</u> |
| At 31 March 2018 | <u>94,035</u> |

All the current asset investments are listed and held in the UK

15. CREDITORS: Amounts falling due within one year

| | 2018 £ | 2017 £ |
|------------------------------------|--------------|--------------|
| Trade creditors | 1,397 | 1,249 |
| Other taxation and social security | 662 | 936 |
| Other creditors | 87 | - |
| Accruals and deferred income | 1,675 | 5,215 |
| | <u>3,821</u> | <u>7,400</u> |

16. STATEMENT OF FUNDS

STATEMENT OF FUNDS - CURRENT YEAR

| | Balance at 1 April 2017 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2018 £ |
|--------------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| Designated funds | | | | | | |
| Facilities Improvement | 15,000 | - | - | (15,000) | - | - |
| Aural Care Project | 20,000 | - | - | - | - | 20,000 |
| Premises relocation | - | - | - | 15,000 | - | 15,000 |
| | <u>35,000</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>-</u> | <u>35,000</u> |
| General funds | | | | | | |
| General Funds | 122,362 | 108,780 | (86,049) | - | (2,728) | 142,365 |
| Total Unrestricted funds | <u>157,362</u> | <u>108,780</u> | <u>(86,049)</u> | <u>-</u> | <u>(2,728)</u> | <u>177,365</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

16. STATEMENT OF FUNDS (continued)

Restricted funds

| | Balance at 1 April 2017 £ | Income £ | Expenditure £ | Transfers In/out £ | Gains/ (Losses) £ | Balance at 31 March 2018 £ |
|--|---------------------------------|-------------|------------------|--------------------------|-------------------------|-------------------------------------|
| The Henry Smith Charity | 10,000 | - | (10,000) | - | - | - |
| Norfolk CCG's | 30,000 | 31,270 | (61,270) | - | - | - |
| Robert McAlpine Foundation | 14,500 | - | (14,500) | - | - | - |
| The Albert Hunt Trust | 1,000 | 1,000 | (1,667) | - | - | 333 |
| The Paul Bassham Trust | 2,000 | 2,000 | (2,450) | - | - | 1,550 |
| John Jarrold Trust | 1,375 | 250 | (1,625) | - | - | - |
| NCF - Shelroy Charitable Trust Fund | 3,125 | - | (3,125) | - | - | - |
| Mickelham Charitable Trust | 583 | - | (583) | - | - | - |
| The Lady Hind Trust | 2,500 | 2,000 | (4,500) | - | - | - |
| The Bedford Memorial Trust | 2,000 | - | (2,000) | - | - | - |
| R.C. Snelling Charitable Trust | 1,600 | 2,000 | (2,050) | - | - | 1,550 |
| The Edith Lilian Harrison 2000 Foundation | 3,300 | - | (3,300) | - | - | - |
| EDP Community Chest | 250 | - | (250) | - | - | - |
| The Inman Charity | 3,000 | - | (3,000) | - | - | - |
| Martin Laing Foundation | - | 1,500 | (875) | - | - | 625 |
| Eleanor Hamilton Trust | - | 1,000 | (700) | - | - | 300 |
| Mr & Mrs Philip Rackham Charitable Trust | 500 | - | (500) | - | - | - |
| Goodman Trust | - | 1,000 | (667) | - | - | 333 |
| WO Street Charitable Foundation | - | 2,000 | (1,167) | - | - | 833 |
| Coral Samuel Charitable Trust | - | 5,000 | (2,917) | - | - | 2,083 |
| Lord Cozens Hardy Trust | - | 1,000 | (167) | - | - | 833 |
| Norfolk Community Foundation Saracen's Norfolk Fund | - | 5,000 | (417) | - | - | 4,583 |
| The Geoffrey Watling Charity | - | 10,000 | (8,500) | - | - | 1,500 |
| Garfield Weston Foundation | - | 15,000 | (10,000) | - | - | 5,000 |
| Anne French Memorial Norfolk Community Foundation Mental Health & Welbeing Fund | - | 300 | (300) | - | - | - |
| NCF - The Clan Trust | - | 500 | (500) | - | - | - |
| Percy Bilton Charity | - | 500 | (500) | - | - | - |
| Spurrel Charitable Trust | - | 500 | (500) | - | - | - |
| The Pennycress Trust | - | 300 | (300) | - | - | - |

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

16. STATEMENT OF FUNDS (continued)

| | | | | | | |
|---|----------------|----------------|------------------|----------|----------------|----------------|
| Timothy Colman Charitable Trust | - | 250 | (250) | - | - | - |
| Norfolk Community Foundation - Little Acorns Community Fund | - | 500 | (500) | - | - | - |
| One Stop Carriers for Causes - Groundworks | - | 2,000 | (2,000) | - | - | - |
| R S Brownless Charitable Trust | - | 200 | (200) | - | - | - |
| | <u>75,733</u> | <u>86,070</u> | <u>(142,280)</u> | <u>-</u> | <u>-</u> | <u>19,523</u> |
| Total of funds | <u>233,095</u> | <u>194,850</u> | <u>(228,329)</u> | <u>-</u> | <u>(2,728)</u> | <u>196,888</u> |

The Henry Smith Charity funding supports the cost of the Chief Executive.

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 funds carried forward have been ringfenced for the development of the case management system for the service.

Robert McAlpine Foundation funding is used towards the costs of the Norfolk Hearing Support Service.

The Albert Hunt Trust funding is used towards the costs of the Norfolk Hearing Support Service.

The Paul Bassham Trust funding is used towards Norfolk Hearing Support Service volunteer expenses.

Norfolk Community Foundation - Saracen's Norfolk fund is used towards Norfolk Hearing Support Service volunteer expenses.

Norfolk Community Foundation - Shelroy Charitable Trust funds are used towards the Befriending Service.

Mickleham Charitable Trust funding is used towards the costs of the Norfolk Hearing Support Service.

The Lady Hind Trust funding is used towards the salary of a Befriending co-ordinator.

Bedford Memorial Trust is used towards the costs of the Hearing Support Service.

R. C. Snelling Charitable Trust is used towards the running costs of the Tinnitus Support Group.

The Edith Lilian Harrison 2000 Foundation funds were used towards the costs of the Hearing Support Service.

The EDP Community Chest funds were used towards the running costs of the Befriending Service.

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

Spurrel Charitable Trust funds were used towards the running costs of the Hearing Support Service.

The Clan Trust funds were used towards the running costs of the Tinnitus Support Group.

NORFOLK DEAF ASSOCIATION (NDA)
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

16. STATEMENT OF FUNDS (continued)

Mr and Mrs Philip Rackham Charitable Trust funds were used towards the running costs of the Hearing Support Service.

The Martin Laing Foundation funds were used towards the running costs of the Hearing Support Group.

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

The Goodman Trust funds were used towards the running costs of the Hearing Support Service volunteer costs.

The WO Street Charitable Foundation funds were used towards the running costs of the Hearing Support Service.

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

The Coral Samuel Charitable Trust funds were used towards the running costs of the Befriending Service.

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

The Garfield Weston Foundation funds were used towards the running costs of the Hearing Support Services.

The Anne French Memorial Trust funds were used towards the running costs of Befriending Service.

The Norfolk Community Foundation - Mental Health & Wellbeing Funds were used towards the running costs of Befriending Service.

The Norfolk Community Foundation - The Clan Trust Funds were used towards the running costs of Befriending Service.

The Percy Bilton Charity funds were used towards the costs of running the Assistive Listening Technology.

The Pennycress Trust funds were used towards the running costs of the Hearing Support Service.

The Timothy Colman Charitable Trust funds were used towards the running costs of the Hearing Support Service.

The Norfolk Community Foundation - Little Acorns Community Fund was used towards the Assistive Listening Technology.

The John Jarrold Trust funds were used towards the running costs of the Hearing Support Service.

The One Stop Carriers for Causes - Groundworks funds were used towards the purchase of Assistive Listening Technology equipment.

The R S Bronless Charitable Trust funds were used towards the running costs of the Hearing Support Service.

NORFOLK DEAF ASSOCIATION (NDA)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

16. STATEMENT OF FUNDS (continued)

STATEMENT OF FUNDS - PRIOR YEAR

| | <i>Balance at 1 April 2016 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Gains/ (Losses) £</i> | <i>Balance at 31 March 2017 £</i> |
|--------------------------|--|---------------------|--------------------------|-----------------------------------|----------------------------------|---|
| Designated funds | | | | | | |
| Facilities Improvement | - | - | - | 15,000 | - | 15,000 |
| Aural Care Project | - | - | - | 20,000 | - | 20,000 |
| | <u>-</u> | <u>-</u> | <u>-</u> | <u>35,000</u> | <u>-</u> | <u>35,000</u> |
| General funds | | | | | | |
| General Funds | 112,278 | 105,349 | (83,684) | (15,630) | 4,049 | 122,362 |
| Total Unrestricted funds | <u>112,278</u> | <u>105,349</u> | <u>(83,684)</u> | <u>19,370</u> | <u>4,049</u> | <u>157,362</u> |

NORFOLK DEAF ASSOCIATION (NDA)
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**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

16. STATEMENT OF FUNDS (continued)

Restricted funds

| | <i>Balance at 1 April 2016 £</i> | <i>Income £</i> | <i>Expenditure £</i> | <i>Transfers in/out £</i> | <i>Gains/ (Losses) £</i> | <i>Balance at 31 March 2017 £</i> |
|--|--|---------------------|--------------------------|-----------------------------------|----------------------------------|---|
| The Henry Smith Charity | 5,000 | 20,000 | (15,000) | - | - | 10,000 |
| Norfolk CCG's | 14,806 | 36,270 | (21,076) | - | - | 30,000 |
| Robert McAlpine Foundation | 14,500 | - | - | - | - | 14,500 |
| The Albert Hunt Trust | - | 1,000 | - | - | - | 1,000 |
| The Paul Bassham Trust | - | 2,000 | - | - | - | 2,000 |
| John Jarrold Trust | 375 | 1,000 | - | - | - | 1,375 |
| NCF - Shelroy Charitable Trust Fund | - | 2,500 | (1,875) | - | - | 625 |
| NCF - Shelroy Charitable Trust Fund | - | 2,500 | - | - | - | 2,500 |
| Mickelham Charitable Trust | - | 1,000 | (417) | - | - | 583 |
| The Lady Hind Trust | 2,500 | 2,500 | (2,500) | - | - | 2,500 |
| The Bedford Memorial Trust | - | 2,000 | - | - | - | 2,000 |
| R.C. Snelling Charitable Trust | - | 2,000 | (400) | - | - | 1,600 |
| The Edith Lilian Harrison 2000 Foundation | - | 5,000 | (1,700) | - | - | 3,300 |
| EDP Community Chest | - | 250 | - | - | - | 250 |
| The Inman Charity | - | 3,000 | - | - | - | 3,000 |
| Francis Winham Foundation | 833 | - | (833) | - | - | - |
| Evan Cornish Foundation | 417 | - | (417) | - | - | - |
| Mr & Mrs Philip Rackham Charitable Trust | - | 500 | - | - | - | 500 |
| Coral Samuel Charitable Trust | 43,458 | 44,212 | (87,670) | - | - | - |
| NCF - Saracen's Norfolk Fund | 2,000 | - | (2,000) | - | - | - |
| NCF - Lovewell Blake Fund | 2,084 | - | (2,084) | - | - | - |
| The Clan Trust | - | 300 | (300) | - | - | - |
| Spurrel Charitable Trust | - | 500 | (500) | - | - | - |
| | <u>85,973</u> | <u>126,532</u> | <u>(136,772)</u> | <u>-</u> | <u>-</u> | <u>75,733</u> |
| Total of funds | <u>198,251</u> | <u>231,881</u> | <u>(220,456)</u> | <u>19,370</u> | <u>4,049</u> | <u>233,095</u> |

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

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018**

SUMMARY OF FUNDS - CURRENT YEAR

| | Balance at 1 April 2017 £ | Income £ | Expenditure £ | Gains/ (Losses) £ | Balance at 31 March 2018 £ |
|------------------|---------------------------------|----------------|------------------|-------------------------|-------------------------------------|
| Designated funds | 35,000 | - | - | - | 35,000 |
| General funds | 122,362 | 108,780 | (86,049) | (2,728) | 142,365 |
| | <u>157,362</u> | <u>108,780</u> | <u>(86,049)</u> | <u>(2,728)</u> | <u>177,365</u> |
| Restricted funds | 75,733 | 86,070 | (142,280) | - | 19,523 |
| | <u>233,095</u> | <u>194,850</u> | <u>(228,329)</u> | <u>(2,728)</u> | <u>196,888</u> |

SUMMARY OF FUNDS - PRIOR YEAR

| | Balance at 1 April 2016 £ | Income £ | Expenditure £ | Transfers in/out £ | Gains/ (Losses) £ | Balance at 31 March 2017 £ |
|------------------|---------------------------------|----------------|------------------|--------------------------|-------------------------|-------------------------------------|
| Designated funds | - | - | - | 35,000 | - | 35,000 |
| General funds | 112,278 | 105,349 | (83,684) | (15,630) | 4,049 | 122,362 |
| | <u>112,278</u> | <u>105,349</u> | <u>(83,684)</u> | <u>19,370</u> | <u>4,049</u> | <u>157,362</u> |
| Restricted funds | 85,973 | 126,532 | (136,772) | - | - | 75,733 |
| | <u>198,251</u> | <u>231,881</u> | <u>(220,456)</u> | <u>19,370</u> | <u>4,049</u> | <u>233,095</u> |

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

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2018

17. ANALYSIS OF NET ASSETS BETWEEN FUNDS

ANALYSIS OF NET ASSETS BETWEEN FUNDS - CURRENT YEAR

| | Unrestricted funds 2018 £ | Restricted funds 2018 £ | Total funds 2018 £ |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 503 | - | 503 |
| Current assets | 180,684 | 19,523 | 200,207 |
| Creditors due within one year | (3,822) | - | (3,822) |
| | <u>177,365</u> | <u>19,523</u> | <u>196,888</u> |

ANALYSIS OF NET ASSETS BETWEEN FUNDS - PRIOR YEAR

| | <i>Unrestricted funds 2017 £</i> | <i>Restricted funds 2017 £</i> | <i>Total funds 2017 £</i> |
|-------------------------------|--|--|---------------------------------------|
| Tangible fixed assets | 1,165 | 7,415 | 8,580 |
| Current assets | 163,597 | 68,318 | 231,915 |
| Creditors due within one year | (7,400) | - | (7,400) |
| | <u>157,362</u> | <u>75,733</u> | <u>233,095</u> |