

REGISTERED COMPANY NUMBER: 2692718  
REGISTERED CHARITY NUMBER: 1015937

**Report of the Trustees and**  
**Financial Statements For The Year Ended 31 March 2010**  
**for**  
**The Gloucestershire Deaf Association**

Kingscott Dix Limited  
Chartered Accountants  
and Registered Auditors  
60 Kings Walk  
Gloucester  
GL1 1LA

**The Gloucestershire Deaf Association**

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**For The Year Ended 31 March 2010**

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## The Gloucestershire Deaf Association

### Report of the Trustees For The Year Ended 31 March 2010

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 31 March 2010. The trustees have adopted the provisions of the Statement of Recommended Practice (SORP) 'Accounting and Reporting by Charities' issued in March 2005.

#### **REFERENCE AND ADMINISTRATIVE DETAILS**

##### **Registered Company number**

2692718

##### **Registered Charity number**

1015937

##### **Registered office**

Centre for Deaf People  
Colin Road  
Barnwood  
Gloucester  
GL4 3JN

##### **Trustees**

Mrs M Westgate

Mrs L Jones

Mrs R Morgan

M Underwood

Ms M Doyle

- resigned 4.10.10

Ms J Martin

- resigned 13.4.10

Mrs C Ellson

- resigned 15.9.09

P Bryan

C Averiss

M Boon

JP Davies

- appointed 23.6.09

Miss S Hawkins

- appointed 13.4.10

Mrs H J Gloyn

##### **Company Secretary**

Mrs J Hopkins

##### **Auditors**

Kingscott Dix Limited  
Chartered Accountants  
and Registered Auditors  
60 Kings Walk  
Gloucester  
GL1 1LA

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Governing document**

The Gloucestershire Deaf Association as a company Limited by guarantee and therefore does not have a share capital. It is governed by its Memorandum and Articles of Association dated 2 March 1992. It is registered with the Charity Commission. The liability of each member is limited to their guaranteed amount of £1.

##### **Recruitment and appointment of new trustees**

The only members of the company during the year were the directors who were also the Council of Management. The number of members is unlimited and any person proposed and seconded by the Council of Management may become a member.

##### **Induction and training of new trustees**

New trustees attend an induction day when they are familiarised with the Charity's organisational structure. Their legal obligations under Charity and Company Law, as well as the Memorandum and articles of Association are explained. This is also an opportunity to meet key employees and other trustees.

## The Gloucestershire Deaf Association

### Report of the Trustees For The Year Ended 31 March 2010

#### **STRUCTURE, GOVERNANCE AND MANAGEMENT**

##### **Organisational structure**

The Board of Trustees (also called the Council of Management) is responsible for the overall running of the charity. To ensure the effective operation of the charity, the Board has established an Operations Committee which meets approximately ten times per year. The Operations Committee acts as both an advisory committee to the Board, as well as having Board-approved delegated powers to oversee the running of the charity. This Committee consists of the Chair of the Board, the Vice-Chair of the Board, who is Chair of the Operations Committee, and Trustees with responsibilities for buildings, finance and personnel. The Treasurer and Company Secretary attend the meeting in an advisory capacity

##### **Risk management**

The trustees are aware of their exposure to risks associated with their position. Every effort is made to minimise possible risks through careful organisation and planning.

#### **OBJECTIVES AND ACTIVITIES**

##### **Objectives and aims**

The principle activity of the charity in the year under review was that of supporting deaf and hard of hearing people within the county of Gloucestershire. This is achieved through the provision of social, spiritual, practical, and advisory assistance, to enable the hearing impaired or those with a mix of hearing and sight impairment, to lead more independent lives within the wider community.

Existing and future services rely on funding from Gloucestershire County Council and other awarding bodies, as well as from private sources including legacies, donations and fundraising events.

Most of the charity's resources are aimed at reaching out into the community to provide assistance to older people in their homes who have acquired hearing loss, as well as providing much needed interpreting skills for the deaf who use British Sign Language.

The work of the Association involves the use of unpaid volunteers for some aspects of its work.

#### **ACHIEVEMENT AND PERFORMANCE**

In the year to 31st March 2010 Gloucestershire Deaf Association focused to a large extent on developing and starting to implement a strategy to see the charity safely through the financial challenges of the severely weakened economy. The agreed actions have been a mix of consolidation and investment.

Gloucestershire Deaf Association was successful at winning an important contract for its Interpreter Bookings service for BSL users. In addition the charity was appointed to undertake home visits for Gloucestershire County Council for the purpose of fitting listening aid equipment for hard of hearing people. Together with its outreach hearing-aid clinics in rural communities, the Association's Hard of Hearing department has become an increasingly significant activity for Gloucestershire Deaf Association, necessitating the recruitment of a second full-time hard of hearing outreach worker. As the clinics also provide an opportunity to give advice and support on use of listening aid equipment, this area of high demand is perceived to be ripe for further growth, particularly if the charity can develop a larger team of volunteers.

As part of a committed upgrading of the charity's facilities and services, Gloucestershire Deaf Association invested in new computers for the office, a new customer relationship management system and a new interpreter bookings system.

With the help of another award, the charity was also able to undertake a detailed evaluation of its premises and analyse different options. As a result, Gloucestershire Deaf Association made the decision to begin a programme of refurbishment on the Centre, starting with the kitchen and Westgate Lounge, and it is envisaged this will continue into the next year.

At the Centre the charity continued to support its deaf youth club, deaf kids club and lunch club for senior BSL users. Gloucestershire Deaf Association was given a grant towards development of its youth work that enabled the charity to develop a more ambitious programme of events, including two residentials for a mixed group of hearing impaired and visually impaired young people. The Centre is also used by hard of hearing community groups, BSL classes and lipreading groups, and continues to be used by the Deaf Community as a social centre.

## The Gloucestershire Deaf Association

### Report of the Trustees For The Year Ended 31 March 2010

#### **FINANCIAL REVIEW**

##### **Reserves policy**

Restricted funds can only be used for the purpose intended by the donor. These funds are shown separately in the accounts. We are committed to using such funds in accordance with the donor's requirements. However, for the avoidance of doubt, such funds may, on a pro rata basis, be used to offset core costs (administration and running costs of the centre) incurred by the activity for which it was intended by the donor.

Unrestricted funds (also called free reserves) represent funds arising from past operating results or unsolicited or unrestricted income from fund raising, legacies or donations.

To ensure the financial viability of the GDA and its ability to meet ongoing commitments, the charity trustees' policy is to maintain sufficient funds (restricted and unrestricted) to cover one year's expenditure (excluding subcontract services). For guidance of trustees, the "expenditure" figure is to be based on the average expenditure for the last three years (excluding subcontract services).

Action should be taken by the Directors should the value of free reserves exceed three times annual expenditure after accounting for restricted funds and liabilities or fall below six months expenditure.

In addition, the directors may from time to time designate funds from free reserves to develop future projects where this conforms to the aims and objects of the charity. The need for designated funds should be reviewed on an annual basis.

The Directors will continue to monitor income and expenditure regularly and to review this policy on an annual basis.

#### **FUTURE DEVELOPMENTS**

Gloucestershire Deaf Association is committed to building on the achievements of the past year and maintaining its programme of investment, as well as seeking new areas of opportunity.

Planned projects include:

- \* Completing the current refurbishment programme for the Centre
- \* Continuing to promote the Centre as a venue for hire, thereby increasing revenue to assist with ongoing maintenance costs of the building
- \* Developing the charity's fundraising events programme
- \* Continuing to work in partnership with like-minded organisations to undertake joint projects
- \* Identifying and pursuing new opportunities for income generation.

#### **STATEMENT OF TRUSTEES RESPONSIBILITIES**

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- make judgements and estimates that are reasonable and prudent;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue in business.

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

**The Gloucestershire Deaf Association**

**Report of the Trustees**  
**For The Year Ended 31 March 2010**

**STATEMENT AS TO DISCLOSURE OF INFORMATION TO AUDITORS**

So far as the trustees are aware, there is no relevant information (as defined by Section 418 of the Companies Act 2006) of which the charitable company's auditors are unaware, and each trustee has taken all the steps that they ought to have taken as a trustee in order to make them aware of any audit information and to establish that the charitable company's auditors are aware of that information.

**AUDITORS**

The auditors, Kingscott Dix Limited, will be proposed for re-appointment at the forthcoming Annual General Meeting.

**ON BEHALF OF THE BOARD:**

C Averiss - Trustee

11 October 2010

**Report of the Independent Auditors to the Members of  
The Gloucestershire Deaf Association**

We have audited the financial statements of The Gloucestershire Deaf Association for the year ended 31 March 2010 on pages seven to fifteen. The financial statements have been prepared under the accounting policies set out therein and the requirements of the Financial Reporting Standard for Smaller Entities (effective April 2008).

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

**Respective responsibilities of trustees and auditors**

The trustees' (who are also the directors of the charitable company for the purposes of company law) responsibilities for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) and for being satisfied that the financial statements give a true and fair view are set out on page three.

Our responsibility is to audit the financial statements in accordance with relevant legal and regulatory requirements and International Standards on Auditing (UK and Ireland).

We report to you our opinion as to whether the financial statements give a true and fair view, are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and are prepared in accordance with the Companies Act 2006. We also report to you whether, in our opinion the information given in the Report of the Trustees is consistent with those financial statements.

In addition, we report to you if, in our opinion, the charitable company has not kept adequate accounting records, if the charitable company's financial statements are not in agreement with the accounting records and returns, if we have not received all the information and explanations we require for our audit, or if certain disclosures of trustees' remuneration specified by law are not made.

We read the Report of the Trustees and consider the implications for our report if we become aware of any apparent misstatements within it.

**Basis of audit opinion**

We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the significant estimates and judgements made by the trustees in the preparation of the financial statements, and of whether the accounting policies are appropriate to the charitable company's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatement, whether caused by fraud or other irregularity or error. In forming our opinion we also evaluated the overall adequacy of the presentation of information in the financial statements.

**Report of the Independent Auditors to the Members of**  
**The Gloucestershire Deaf Association**

**Opinion**

In our opinion:

- the financial statements give a true and fair view of the state of the charitable company's affairs as at 31 March 2010 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- the financial statements have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice applicable to Smaller Entities;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Report of the Trustees is consistent with the financial statements.

Peter Morgan (Senior Statutory Auditor)  
for and on behalf of Kingscott Dix Limited  
Chartered Accountants  
and Registered Auditors  
60 Kings Walk  
Gloucester  
GL1 1LA

Date: .....



**The Gloucestershire Deaf Association**

**Statement of Financial Activities**  
**For The Year Ended 31 March 2010**

	Note	Unrestricted funds £	Restricted funds £	31.3.10 Total funds £	31.3.09 Total funds £
<b>INCOMING RESOURCES</b>					
<b>Incoming resources from generated funds</b>					
Voluntary income	2	41,536	54,553	96,089	94,215
Activities for generating funds	3	26,145	-	26,145	25,621
Investment income	4	1,294	-	1,294	16,476
<b>Incoming resources from charitable activities</b>					
General		164,308	-	164,308	146,190
<b>Other incoming resources</b>		<u>1,191</u>	<u>-</u>	<u>1,191</u>	<u>869</u>
<b>Total incoming resources</b>		234,474	54,553	289,027	283,371
 <b>RESOURCES EXPENDED</b>					
<b>Charitable activities</b>					
General	6	224,241	76,615	300,856	257,257
<b>Governance costs</b>	7	3,200	-	3,200	3,000
<b>Other resources expended</b>		<u>8,996</u>	<u>-</u>	<u>8,996</u>	<u>7,564</u>
<b>Total resources expended</b>		236,437	76,615	313,052	267,821
 <b>NET INCOMING/(OUTGOING) RESOURCES</b>					
		(1,963)	(22,062)	(24,025)	15,550
 <b>RECONCILIATION OF FUNDS</b>					
<b>Total funds brought forward</b>		628,851	44,629	673,480	657,930
 <b>TOTAL FUNDS CARRIED FORWARD</b>		<u><u>626,888</u></u>	<u><u>22,567</u></u>	<u><u>649,455</u></u>	<u><u>673,480</u></u>

The notes form part of these financial statements

**The Gloucestershire Deaf Association**

**Balance Sheet**  
**At 31 March 2010**

	Note	Unrestricted funds £	Restricted funds £	31.3.10 Total funds £	31.3.09 Total funds £
<b>FIXED ASSETS</b>					
Tangible assets	14	312,755	-	312,755	288,724
<b>CURRENT ASSETS</b>					
Stocks		1,657	-	1,657	751
Debtors: amounts falling due within one year	15	31,956	-	31,956	46,667
Cash at bank and in hand		<u>446,536</u>	<u>22,567</u>	<u>469,103</u>	<u>502,184</u>
		480,149	22,567	502,716	549,602
<b>CREDITORS</b>					
Amounts falling due within one year	16	(42,016)	-	(42,016)	(40,846)
		<u>438,133</u>	<u>22,567</u>	<u>460,700</u>	<u>508,756</u>
<b>NET CURRENT ASSETS</b>					
		750,888	22,567	773,455	797,480
<b>TOTAL ASSETS LESS CURRENT LIABILITIES</b>					
PROVISIONS FOR LIABILITIES	17	(124,000)	-	(124,000)	(124,000)
		<u>626,888</u>	<u>22,567</u>	<u>649,455</u>	<u>673,480</u>
<b>NET ASSETS</b>					
<b>FUNDS</b>					
	18			626,888	628,851
Unrestricted funds				<u>22,567</u>	<u>44,629</u>
Restricted funds				<u>649,455</u>	<u>673,480</u>
<b>TOTAL FUNDS</b>					

These financial statements have been prepared in accordance with the special provisions of Part 15 of the Companies Act 2006 relating to small charitable companies and with the Financial Reporting Standard for Smaller Entities (effective April 2008).

The financial statements were approved by the Board of Trustees on 11 October 2010 and were signed on its behalf by:

Mrs M Westgate -Trustee

C Averiss -Trustee

The notes form part of these financial statements

## The Gloucestershire Deaf Association

### Notes to the Financial Statements For The Year Ended 31 March 2010

#### 1. ACCOUNTING POLICIES

##### **Accounting convention**

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008), the Companies Act 2006 and the requirements of the Statement of Recommended Practice, Accounting and Reporting by Charities.

##### **Incoming resources**

All incoming resources are included on the Statement of Financial Activities when the charity is legally entitled to the income and the amount can be quantified with reasonable accuracy.

##### **Resources expended**

Expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all cost related to the category. Where costs cannot be directly attributed to particular headings they have been allocated to activities on a basis consistent with the use of resources.

##### **Stocks**

Stocks are valued at the lower of cost and net realisable value, after making due allowance for obsolete and slow moving items.

##### **Taxation**

The charity is exempt from corporation tax on its charitable activities.

##### **Fund accounting**

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

##### **DEPRECIATION**

Depreciation of fixed assets is calculated to write off their cost or valuation less any residual value over their estimated useful lives as follows:

Freehold Land	No Deprecation
Freehold Buildings	2% on Cost
Motor Vehicles	20% on Cost
Fixtures and Fittings	10% - 25% on Cost

**The Gloucestershire Deaf Association**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2010**

**2. VOLUNTARY INCOME**

	31.3.10 £	31.3.09 £
Gloucestershire County Council Communication support	-	2,500
Gloucestershire County Council : Family support work	10,500	15,700
Advocacy Services	-	4,927
Needs Assessment	1,000	4,500
Outreach Hearing	-	24,600
Gyde Charity for Youth	-	2,000
Summerfield Trust for Youth	-	5,000
GIS for sheltered employment support	2,178	3,034
Various Church, personal and other donations	2,891	1,954
Assessment project: Gloucestershire CC - Capacity Building	10,000	-
Legacy: Nora Evelyn Rowe	36,860	30,000
Grant for Hard of Hearing	5,000	-
NHS: Equipment distribution	25,000	-
Employment grant	500	-
Training grant	375	-
Fundraising activities	<u>1,785</u>	<u>-</u>
	<u>96,089</u>	<u>94,215</u>

**3. ACTIVITIES FOR GENERATING FUNDS**

	31.3.10 £	31.3.09 £
Hiring out of facilities	<u>26,145</u>	<u>25,621</u>

**4. INVESTMENT INCOME**

	31.3.10 £	31.3.09 £
Investment income and interest	<u>1,294</u>	<u>16,476</u>

**5. INCOMING RESOURCES FROM CHARITABLE ACTIVITIES**

		31.3.10 £	31.3.09 £
Interpreting Services	<b>Activity</b>		
	General	155,146	131,985
Activity income, equipment sales and course fees	General	<u>9,162</u>	<u>14,205</u>
		<u>164,308</u>	<u>146,190</u>

**The Gloucestershire Deaf Association**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2010**

**6. CHARITABLE ACTIVITIES COSTS**

	Direct costs	Totals
	£	£
General	<u>300,856</u>	<u>300,856</u>

**7. GOVERNANCE COSTS**

	31.3.10	31.3.09
	£	£
Auditors remuneration	<u>3,200</u>	<u>3,000</u>

**8. NET INCOMING/(OUTGOING) RESOURCES**

Net resources are stated after charging/(crediting):

	31.3.10	31.3.09
	£	£
Depreciation - owned assets	<u>8,996</u>	<u>7,105</u>

**9. TRUSTEES' REMUNERATION AND BENEFITS**

There were no trustees' remuneration or other benefits for the year ended 31 March 2010 nor for the year ended 31 March 2009.

**Trustees' Expenses**

During the year travelling and other expenses of £77 (2009: £210) were reimbursed to a trustee.

**10. STAFF COSTS**

	31.3.10	31.3.09
	£	£
Wages and salaries	99,019	94,989
Social security costs	6,632	6,084
Other pension costs	<u>4,677</u>	<u>6,673</u>
	<u>110,328</u>	<u>107,746</u>

The average monthly number of employees during the year was as follows:

	31.3.10	31.3.09
Administration	<u>9</u>	<u>9</u>

## The Gloucestershire Deaf Association

### Notes to the Financial Statements - continued For The Year Ended 31 March 2010

#### 11. PENSION

The Gloucestershire Deaf Association contributes to a multi-employer defined benefit scheme, being the Gloucestershire County Council Pension Fund (the "Fund").

It is not possible to ascertain the Associations share of the underlying assets and liabilities of the Scheme so the contributions to the Scheme are accounted for as if they were in a defined contribution scheme in accordance with FRS17.

The Gloucester Deaf Association has been notified of a deficit in the pension fund administered by the Gloucestershire County Council. The charge to the income and expenditure account for the year equates to the pension contributions paid to the scheme. The balance sheet also reflects the deficit in respect of the scheme notified to the Association by Gloucestershire County Council.

During the year the Association continued contributing towards a stakeholder pension with HSBC. Contributions paid in respect of both schemes of £4,677 have been charged to the income and expenditure account.

#### 12. DONATED ASSETS

Donated assets are valued where possible for inclusion in the financial statements.

#### 13. DONATIONS

Donations, legacies and other forms of voluntary income or defined benefit are included in the accounts when received.

#### 14. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Computer equipment £	Totals £
<b>COST</b>					
At 1 April 2009	350,000	65,155	26,311	-	441,466
Additions	-	15,729	-	17,298	33,027
Disposals	-	-	(26,311)	-	(26,311)
At 31 March 2010	<u>350,000</u>	<u>80,884</u>	<u>-</u>	<u>17,298</u>	<u>448,182</u>
<b>DEPRECIATION</b>					
At 1 April 2009	66,000	60,431	26,311	-	152,742
Charge for year	6,000	1,601	-	1,395	8,996
Eliminated on disposal	-	-	(26,311)	-	(26,311)
At 31 March 2010	<u>72,000</u>	<u>62,032</u>	<u>-</u>	<u>1,395</u>	<u>135,427</u>
<b>NET BOOK VALUE</b>					
At 31 March 2010	<u>278,000</u>	<u>18,852</u>	<u>-</u>	<u>15,903</u>	<u>312,755</u>
At 31 March 2009	<u>284,000</u>	<u>4,724</u>	<u>-</u>	<u>-</u>	<u>288,724</u>

The historical cost of freehold land and buildings included above at an informal valuation, made in February 1998 by Bruton Knowles, of £350,000 was £532,033 (2009: £532,033). Deprecation on an historical cost basis to date would have been £159,270 (2009: 150,629).

Fixed assets of £100 and above are capitalised at cost where appropriate.

**The Gloucestershire Deaf Association**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2010**

**14. TANGIBLE FIXED ASSETS - continued**

The land and buildings have not been revalued professionally since February 1998. It is likely that the open market value of the land and buildings would have changed significantly since then. In view of the costs in obtaining such valuations, the trustees do not consider there to be sufficient benefit to the users of the accounts to justify the cost.

**15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.10	31.3.09
	£	£
Trade debtors	16,697	33,754
Other debtors	13,110	10,799
Prepayments and accrued income	<u>2,149</u>	<u>2,114</u>
	<u>31,956</u>	<u>46,667</u>

**16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	31.3.10	31.3.09
	£	£
Bank loans and overdrafts	579	866
Trade creditors	15,634	6,582
Social security and other taxes	2,055	2,258
Other creditors	3,179	3,558
Accrued expenses	<u>20,569</u>	<u>27,582</u>
	<u>42,016</u>	<u>40,846</u>

**17. PROVISIONS FOR LIABILITIES**

	31.3.10	31.3.09
	£	£
Defined benefit pension scheme	<u>124,000</u>	<u>124,000</u>

**The Gloucestershire Deaf Association**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2010**

**18. MOVEMENT IN FUNDS**

	At 1.4.09 £	Net movement in funds £	At 31.3.10 £
<b>Unrestricted funds</b>			
Fixed Assets and Working Capital	302,842	57,158	360,000
Development	252,568	(56,916)	195,652
Building Repairs	11,441	18,559	30,000
Minibus	30,000	-	30,000
New Technology	<u>32,000</u>	<u>(20,764)</u>	<u>11,236</u>
Total unrestricted funds	628,851	(1,963)	626,888
<b>Restricted funds</b>			
Youth	9,490	(5,266)	4,224
Family Support	16,552	(4,016)	12,536
Hard Of Hearing	11,087	(9,280)	1,807
Needs Assessment	<u>7,500</u>	<u>(3,500)</u>	<u>4,000</u>
Total restricted funds	44,629	(22,062)	22,567
<b>TOTAL FUNDS</b>	<u><u>673,480</u></u>	<u><u>(24,025)</u></u>	<u><u>649,455</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Movement in funds £
<b>Unrestricted funds</b>			
Fixed assets and Working Capital	234,474	(177,316)	57,158
Development	-	(56,916)	(56,916)
Building Repairs	-	18,559	18,559
New Technology	<u>-</u>	<u>(20,764)</u>	<u>(20,764)</u>
	234,474	(236,437)	(1,963)
<b>Restricted funds</b>			
Youth	-	(5,266)	(5,266)
Family Support	10,500	(14,516)	(4,016)
Hard Of Hearing	5,000	(14,280)	(9,280)
Capacity Builders	10,000	(10,000)	-
Needs Assessment	1,000	(4,500)	(3,500)
Other	<u>28,053</u>	<u>(28,053)</u>	<u>-</u>
	54,553	(76,615)	(22,062)
<b>TOTAL FUNDS</b>	<u><u>289,027</u></u>	<u><u>(313,052)</u></u>	<u><u>(24,025)</u></u>



**The Gloucestershire Deaf Association**

**Notes to the Financial Statements - continued**  
**For The Year Ended 31 March 2010**

**18. MOVEMENT IN FUNDS - continued**

RESTRICTED FUNDS

In total £10,500 has been received for a Family Support Worker (FSW). As at 31 March 2010, together with brought forward amounts, £12,536 has been carried forward.

All expenditure under each project has been paid out in accordance with the restrictions placed on the funds and there are sufficient resources held to enable the funds to be applied in accordance with the restrictions.

DESIGNATED FUND

The Council of Management have designated the following funds as to finance future expenditure under each of the categories shown:

- Fixed Assets and Working Capital
- Development
- Building Repairs
- Minibus
- New Technology

The Trustees have designated funds in order to maintain a service supporting people in the community, due to the uncertainty of future funding; and provide an allowance for building repairs at the Barnwood Centre, a replacement minibus and to fund the fixed assets and working capital of the charity.

**19. ULTIMATE CONTROLLING PARTY**

The Company is controlled by the Council of Management.

**20. LOCAL GOVERNMENT GRANTS**

Local Government grants are credited to the income and expenditure account when the Association is unconditionally entitled to those grants. During the year grants amounted to £21,500 (2009: £52,227).

**The Gloucestershire Deaf Association**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2010**

	31.3.10 £	31.3.09 £
<b>INCOMING RESOURCES</b>		
<b>Voluntary income</b>		
Gloucestershire County Council Communication support	-	2,500
Gloucestershire County Council : Family support work	10,500	15,700
Advocacy Services	-	4,927
Needs Assessment	1,000	4,500
Outreach Hearing	-	24,600
Gyde Charity for Youth	-	2,000
Summerfield Trust for Youth	-	5,000
GIS for sheltered employment support	2,178	3,034
Various Church, personal and other donations	2,891	1,954
Assessment project: Gloucestershire CC - Capacity Building	10,000	-
Legacy: Nora Evelyn Rowe	36,860	30,000
Grant for Hard of Hearing	5,000	-
NHS: Equipment distribution	25,000	-
Employment grant	500	-
Training grant	375	-
Fundraising activities	<u>1,785</u>	<u>-</u>
	96,089	94,215
<b>Activities for generating funds</b>		
Hiring out of facilities	26,145	25,621
<b>Investment income</b>		
Investment income and interest	1,294	16,476
<b>Incoming resources from charitable activities</b>		
Interpreting Services	155,146	131,985
Activity income, equipment sales and course fees	<u>9,162</u>	<u>14,205</u>
	164,308	146,190
<b>Other incoming resources</b>		
Other incoming resources	<u>1,191</u>	<u>869</u>
<b>Total incoming resources</b>	289,027	283,371
<b>RESOURCES EXPENDED</b>		
<b>Charitable activities</b>		
Wages	99,019	94,989
Social security	6,632	6,084
Pensions	4,677	6,673
Recruitment costs	419	-
Interpreting	112,342	99,387
Telephone and Advertising	3,689	4,872
Cleaning Materials	2,087	2,417
Training	5,346	580
Printing, postage and Stationery	3,297	2,733
Carried forward	237,508	217,735

This page does not form part of the statutory financial statements

**The Gloucestershire Deaf Association**

**Detailed Statement of Financial Activities**  
**For The Year Ended 31 March 2010**

	31.3.10 £	31.3.09 £
<b>Charitable activities</b>		
Brought forward	237,508	217,735
Equipment repairs & Maintenance	2,977	2,722
Travelling and Expenses	4,665	3,500
Minibus costs	1,633	2,690
Subscriptions and Sundries	1,595	1,120
Heating and Lighting	9,124	5,471
Repairs and Renewals	7,872	4,771
Rates and Insurance	5,888	5,225
Bank Charges	276	268
Bad and Doubtful Debts	-	19
Professional and Legal Fees	7,652	352
Accountancy and Bookkeeping	7,193	5,641
Activity and Course Costs	11,341	7,743
Fundraising Expenses	247	-
Redundancy payments	<u>2,885</u>	<u>-</u>
	300,856	257,257
<b>Governance costs</b>		
Auditors remuneration	3,200	3,000
<b>Other resources expended</b>		
Re Clubs etc	-	459
Freehold property	6,000	6,000
Fixtures and fittings	<u>2,996</u>	<u>1,105</u>
	<u>8,996</u>	<u>7,564</u>
<b>Total resources expended</b>	313,052	267,821
	<u>          </u>	<u>          </u>
<b>Net (expenditure)/income</b>	<u>(24,025)</u>	<u>15,550</u>