

Company No. 3973353
Charity No. 1081949

**The Royal Association for Deaf people
(and subsidiary undertaking)
Report & Financial Statements
31 March 2012**

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Legal and administrative details

For the year ended 31 March 2012

Status	<p>The Association was founded in 1841 and registered in accordance with the Charities Act 1960, with the registered number 207358. The activities, assets and liabilities of the Association were transferred to this charitable company with effect from 1 October 2000.</p> <p>The charitable company is limited by guarantee, incorporated on 11 April 2000 and registered as a charity on 9 August 2000, with the new registered number 1081949.</p>	
Governing document	<p>The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.</p>	
Company number	3973353	
Charity number	1081949	
Registered office and operational address	<p>Century House South Riverside Office Centre North Station Road Colchester Essex CO1 1RE</p>	
Honorary Officers	<p>Mr Roger Beeson Mr Tony Sheill Mr Will Pavry</p>	<p>Chairman Vice Chairman Honorary Treasurer</p>
Patrons and officers	<p>Her Majesty The Queen The Most Revd and Rt Hon Dr Rowan Williams Archbishop of Canterbury</p>	<p>Patron President</p>
Chief Executive	Dr Jan Sheldon	

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Legal and administrative details

For the year ended 31 March 2012

Bankers National Westminster Bank plc
Park Royal Branch
1 Abbey Road
London
NW10 7RA

Insurers Giles Insurance Brokers
Church Court
Cox Street
St Paul's Square
Birmingham
B3 1RD

Solicitors Quality Solicitors FJG
Charter Court
Newcomen Way
Severalls Business Park
Colchester, Essex CO4 9YA

Auditors Griffin Chapman
Chartered Accountants
Blackburn House
32a Crouch Street
Colchester
Essex CO3 3HH

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Report of the trustees

For the year ended 31 March 2012

The trustees present their report and the audited financial statements for the year ended 31 March 2012.

Legal and administrative information set out on pages 1 and 2 forms part of this report. The financial statements comply with current statutory requirements, the Memorandum and Articles of Association and the Statement of Recommended Practice - Accounting and Reporting by Charities.

Objects of the Association

The objects of the Association are to promote the social, spiritual and general welfare of profoundly Deaf people. The trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Association's aims and objectives and in planning future activities and setting the grant making policy for the year.

Organisational structure

The Association is incorporated in England and Wales and is governed by a board of trustees who constitute the membership in terms of the Companies Act. Management is delegated to a Chief Executive who works with a team of six senior managers who are responsible for the full range of the Association's activities.

Related parties and connected organisations

The Association has a wholly owned trading subsidiary (tRADe Ltd) which had been dormant for a number of years with the exception of a brief period of activity in 2007/08. tRADe Ltd had no activity in the current year.

Review of activities

2011/12 has been a year of development and consolidation. We have developed a strategic partnership with Deaf Connections, a similar organisation based in Glasgow. Together we have a challenging vision to grow this partnership and engage with similar organisations. We provide back office finance support to two other organisations and our finance team have risen to the challenge and are delivering great things for our customers. We continue to offer a range of services to deaf people. We have extended the range of learning and development opportunities to our own interpreting team, and to freelance interpreters. RAD Social Care continues to support and empower a growing number of deaf people with complex needs. Our Children Youth and Families team have continued to provide a wide and varied programme of activities for children, young people and their families. RAD Advocacy, Advice and Employment continues to provide a wide range of services across Essex and London boroughs. Finally RAD Legal Services have delivered a significant amount of legal advice through our webcam service.

Financial

Voluntary income decreased by £103,721 (27%), mainly because of a decrease in legacy income compared with the previous year. Income from charitable activities (our operations) increased by £140,968 (6%). Within this, Interpretings fee income decreased slightly by £14,755 (1%), consolidating on the results seen in the previous year. Income from our Advice, advocacy, employment and Legal Services work increased by £131,225 (26%) mainly due to income from the Deaf Achieve project that had only just started in the latter part of 2010/11; Children, Youth and Families income fell by £70,034 (32%) with the reduction in some of the funding streams during the year. Income from Social Care work increased by £72,323 (10%), continuing the growth of the three previous years.

The resulting net deficit for the year was £255,176 (2011 surplus £13,043). The deficit for the year was due to large expenditure on both restricted and unrestricted funds and was not a reflection of the operating results for the period. Net expenditure on restricted funds was £22,741 and expenditure on designated funds, mainly for property refurbishment, was £199,627. These items accounted for the majority of the deficit for the year.

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Report of the trustees

For the year ended 31 March 2012

Governance

During the year we had eleven trustees, seven of whom are Deaf.

Strategic Plan

During this financial year we have reviewed our Strategic Plan and developed a new Vision for the organisation. This has been underpinned with a revised Mission Statement and a clear set of Values for the Royal Association for Deaf People.

We have a series of strategic objectives and measurements but in the broadest context our strategic objectives fall into two main areas:

- Delivering services for Deaf people
- Developing partnerships to ensure the sustainability and growth of Deaf-centric services for Deaf people over a wider area.

The current financial operating climate is challenging for many charities and we are no exception. Our strategic plan takes this into consideration and we will continue to maximise every opportunity to develop our services both in terms of our offer and our geographical footprint.

A key component of our Strategic Plan is a review of our property portfolio and how buildings are used. This is against a backdrop of spiralling maintenance and running costs of our centres used by the Deaf community for social activities. We recognise the value of these centres to Deaf people and seek to support these needs to the best of our ability. However the social lives of Deaf people have changed dramatically, and we know we will have to make some difficult decisions if buildings are not to become a drain on our ability to provide services to the most vulnerable.

Results in specific areas of operations

Working with the Deaf Community

We continued to work with the Committees of Deaf Clubs throughout London and the south-east. While some clubs appear to be in decline, others are vigorous and growing.

In March we held an awayday for all of the deaf clubs to explore how we can work effectively together and discuss some of the issues related to our property portfolio. This dialogue will be ongoing.

Capital projects for facilities for the Deaf Community

We have not invested in any capital projects during this financial year.

Advocacy

Our Advocacy, Information, Advice and Employment service continues to flourish and we have developed some important partnerships over the last year. In relation to advocacy alone we have supported over 400 cases.

We have worked hard to increase understanding of the value of specialist Deaf advocacy services and we continue to improve our service through the achievement of a quality standard and the continuous professional development of the team.

We have secured funding to continue and develop advice services in Essex and Southend. Information, Advice and Guidance (IAG) services are now available in Chelmsford, Harlow, Colchester, Castle Point/Rochford and Southend, Havering and Kensington/Chelsea.

We established a wide range of new partnerships including a partnership with Age UK Newham and Action for Blind People to deliver advice and community engagement services in Newham.

We have supported 112 clients to improve employability through training, workshops and one to one client centered support.

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Report of the trustees

For the year ended 31 March 2012

Legal Services

The BSL Advice Online project, funded by the Legal Services Commission, continues to enable Deaf people to access legal advice online in BSL via webcam. 107 clients were assessed for legal aid and 100 clients were provided with specialist advice with a total of 268 hours casework.

Funded by the EHRC, a Deaf solicitor dealt with 173 enquiries and took on 29 cases with a total of 328 hours casework, all of which were on discrimination matters in the areas of employment, housing, education, and goods and services.

Funded by the Money Advice Service, a Money Adviser delivered 215 money advice sessions at a high standard to 134 clients, and complied with quality assurance processes by participating in 47 observations and completing 4 assessments.

Communication

We have continued to provide an excellent BSL Interpreting service, across a wide range of settings, we have remained responsive to customer need and expectation through unparalleled levels of engagement and service with customers and our comprehensive feedback system. We have maintained our well established links with our local Deaf communities through our Interpreting Roadshows.

We have sustained strong links and collaboration with freelance Communication Professional (CP) colleagues through our Freelance Focus Groups in London, Essex and Kent and continued to demonstrate our commitment to the development of the Sign Language Interpreters by working in partnership with London-based training provider, Signamic and by providing shadowing opportunities for student interpreters

We have developed a database to enhance the management of Interpreting bookings.

Social Care

We continue to provide excellent community support services that have expanded over the last year. Our Life Skills, Communication and Self-Advocacy groups were well attended and continue to flourish. We continued to manage the South East Surrey Valuing People Group, on behalf of Surrey County Council.

In June 2011 we began a partnership with Family Mosaic Housing Association. Together we won the tender to manage an independent living housing service in Essex for seven Deaf adults.

We have developed an EU funded project for older Deaf volunteers. The Netherlands has very interesting services for older Deaf people and our volunteers planned a visit to the Netherlands in April/May 2012. They will be considering what aspects of the services may be transferable to the UK.

We have been working with Essex County Council to specify and develop specialist mental health services for Deaf people in the county.

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Report of the trustees

For the year ended 31 March 2012

Children, Youth and Families service

The Children, Youth and Families Service have had a busy year developing new partnerships and starting new projects. Green Lanes Deaf Youth Club saw the opening of our first weekly deaf youth club in London, in partnership with Remark! Community and with support from St John's Deaf Club. We've joined forces with National Deaf Children's Society (NDCS) to deliver Family Sign Language Courses and trained staff to incorporate their Me2 Deaf Awareness training for mainstream leisure providers into our very own Extending Opportunities project.

We have continued to work closely with Essex Deaf Children's Society to provide monthly family events in Essex including canal boat trips and visits to the Television Centre funded by BBC Children In Need and Essex County Council. We provided our first Family Residential weekend held at Bradwell Outdoors. Our annual Deaf & Deafblind Carol Service was as popular as ever attended by over 500 people.

Our Youth Activities have been as varied and exciting as ever, including White Water Rafting to get everyone in the mood for the Olympics. In June a joint activities day held with Phoenix Group for Deaf Children with 26 deaf young people attending. Whilst in November young people at our Essex Full Potential Youth Club taking part in accredited OCN courses to achieve a better understanding of the life skills, include Food and Drink, Career Development and Budgeting skills.

Despite the most difficult of times in this current financial climate we managed to maintain our service delivery across Surrey, Medway and Essex in addition to new funding for developing work in East London.

Reserves policy

The trustees continue to anticipate difficult economic conditions ahead have resolved to hold general funds at 31 March 2012 equivalent to four months' outgoings (i.e. around £1,138,250 for the financial year 2012/13) for working capital and contingencies, in addition to the restricted and designated funds held. General funds as at 31 March 2012 were £1,255,590 (March 2011 £1,473,398).

Unrestricted reserves in the accounts at 31 March 2012 were £3,131,940 (£3,357,573 at 31 March 2011). The trustees regularly review the levels of reserves and funds held at 31 March 2012 are held for the following purposes:

Property held for use by the Deaf Community and further investment needed in these properties	1,454,577
Reserves needed to cover the 2012/13 budgeted deficit	235,366
Funds held in investment properties	310,000
Funds designated for future growth and commitments	82,562
Reserves Policy	1,049,435
Total funds	£3,131,940

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Report of the trustees

For the year ended 31 March 2012

Investment policy and performance

In view of the persisting low interest rates we continue to review our cash management policies on a regular basis to take advantage of the best rates offered by the financial providers. Some stocks which were inherited are being held until the price improves before disposal. Where properties become surplus to requirements they are held as investment properties and rented out until a suitable point for sale.

Grant making policy

From time to time, when resources and other commitments permit, the trustees make small grants (usually not more than £250) to groups of Deaf people to encourage and develop community activities.

Risk statement

We continue to feel the effects of public expenditure controls. These are expected to intensify over the forthcoming year. Bearing these factors in mind the major risks facing RAD are as follows:

- a) Failure of all services to achieve budgeted income targets especially in a period of reduced and more tightly controlled public expenditure
- b) Failure of legacy income

We ended the year with sufficient reserves to cover potential deficits for several years, and to mitigate the risks above we plan to maintain the current level of reserves at four months' outgoings.

Responsibilities of the trustees

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of the affairs of the charitable company as at the balance sheet date and of its incoming resources and application of resources, including income and expenditure, for the year then ended.

In preparing those financial statements which give a true and fair view, the trustees should follow best practice and:

- select suitable accounting policies and then apply them consistently
- make judgements and estimates that are reasonable and prudent
- state whether applicable accounting standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- prepare the financial statements on the going concern basis unless it is inappropriate to assume that the charitable company will continue on that basis

The trustees are responsible for keeping 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.

The trustees 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 Royal Association for Deaf people
(and subsidiary undertaking)**

Report of the trustees

For the year ended 31 March 2012

The trustees

Trustees, who are also directors under company law, who served during the year and up to the date of this report were as follows:

Martin Glover	Roger Beeson
Revd Dr Margaret Joachim	Abdi Gas (resigned 8 February 2012)
Tomato Lichy (resigned 10 April 2012)	Tina Saighal (resigned 26 October 2011)
Toby Burton	Ann Goldfinch
Tony Sheill	Robert Adam
Will Pavry	

Seven of the trustees listed above are Deaf, 3 of whom have since resigned

Appointment of trustees

Trustees are appointed for a three year term at an AGM and are allowed to stand for a second consecutive term. Trustees can stand subsequently for re-appointment but must leave the board for a period of one year. When new trustees are needed, members of the existing board are reviewed and any skills gap identified. The Chief Executive is then given the task of identifying candidates for potential appointment by the trustees.

Members of the charitable company guarantee to contribute an amount not exceeding £1 to the assets of the charitable company in the event of winding up. The total number of such guarantees at 31 March 2012 was 11 (2011 - 14). The trustees have no beneficial interest in the charitable company.

Statement of disclosure of information to auditors

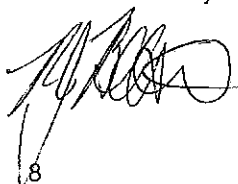
We, the directors of the company who held office at the date of approval of these Financial Statements, as set out above, each confirm so far as we are aware, that:

- there is no relevant audit information of which the company's auditors are unaware;
- we have taken all the steps that we ought to have taken as directors in order to make ourselves aware of any relevant audit information and to establish that the company's auditors are aware of that information.

Auditors

Griffin Chapman were reappointed as the charitable company's auditors during the year and have expressed their willingness to continue in that capacity.

Approved by the trustees on 25 July 2012 and signed on their behalf by



25/07/12

Mr Roger Beeson - Chairman

Independent Auditors' Report to the members of The Royal Association for Deaf people

We have audited the financial statements of The Royal Association for Deaf people for the year ended 31 March 2012 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement, and the related notes. These financial statements have been prepared under the accounting policies set out therein.

This report is made solely to the charitable company's members, as a body, in accordance with Sections 495 and 496 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charitable company and its members 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 Royal Association for Deaf people for the purposes of company law) responsibilities for preparing the Trustees' Annual Report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice) are set out in the Statement of Trustees' Responsibilities.

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 and are properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice and have been prepared in accordance with the Companies Act 2006. We also report to you whether in our opinion the information given in the Trustees' Annual Report is consistent with the financial statements.

In addition we report to you if, in our opinion, the charity has not kept adequate accounting records, if the 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 disclosure of trustees' remuneration specified by law are not made.

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

Basis of audit opinion

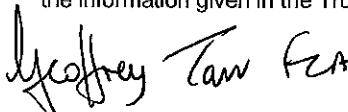
We conducted our audit in accordance with International Standards on Auditing (UK and Ireland) issued by the Auditing Practices Board. An audit includes examination, on a test basis, of evidence relevant to the amounts and disclosures in the financial statements. It also includes an assessment of the 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 charity's circumstances, consistently applied and adequately disclosed.

We planned and performed our audit so as to obtain all 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.

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 2012, 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 UK Generally Accepted Accounting Practice;
- the financial statements have been prepared in accordance with the Companies Act 2006; and
- the information given in the Trustees' Annual Report is consistent with the financial statements.



G H Tarr (Senior Statutory Auditor)
For and on behalf of Griffin Chapman
Statutory Auditor

Date 1st August 2012

Blackburn House
32a Crouch Street
Colchester
CO3 3HH

**The Royal Association for Deaf people
(and subsidiary undertaking)**

**Consolidated Statement of financial activities
(incorporating an income and expenditure account)**

For the year ended 31 March 2012

	Note	Restricted £	Unrestricted £	2012 Total £	2011 Total £
Incoming resources					
<i>Incoming resources from generated funds</i>					
Voluntary Income	2	11,106	272,593	283,699	387,420
Investment income	3	4	146,818	146,822	164,718
		<u>11,110</u>	<u>419,411</u>	430,521	<u>552,138</u>
<i>Incoming resources from charitable activities</i>					
Deaf Centres and Community Development	4	-	-	-	2,777
Advice, advocacy and employment	4	369,468	257,581	627,049	495,824
Social Care	4	52,371	721,057	773,428	701,105
Children, youth and families	4	140,985	10,403	151,388	221,422
Education and training	4	-	5,145	5,145	1,159
Interpreting fees	4	-	1,076,193	1,076,193	1,090,948
Other services		-	21,000	21,000	-
		<u>562,824</u>	<u>2,091,379</u>	2,654,203	<u>2,513,235</u>
Profit on disposal of Fixed Assets		-	-	-	324,098
Other income		-	-	-	-
Total incoming resources		<u>573,934</u>	<u>2,510,790</u>	3,084,724	<u>3,389,471</u>
<i>Costs of generating funds:</i>					
Fundraising		-	29,264	29,264	22,753
Net incoming resources available for charitable application		<u>573,934</u>	<u>2,481,525</u>	3,055,459	<u>3,366,718</u>
Resources expended					
<i>Charitable expenditure</i>					
Deaf Centres and Community Development		16,777	317,282	334,059	455,125
Advice, advocacy and employment		371,724	238,449	610,173	601,731
Social Care		41,925	821,893	863,818	778,058
Children, youth and families		166,249	16,370	182,619	246,365
Education and training		-	2,837	2,837	6,082
Interpreting		-	1,278,682	1,278,682	1,230,595
<i>Governance costs</i>		-	38,448	38,448	35,718
Total charitable expenditure		<u>596,675</u>	<u>2,713,960</u>	3,310,635	<u>3,353,675</u>
Total resources expended	5	<u>596,675</u>	<u>2,743,225</u>	3,339,900	<u>3,376,428</u>
Net incoming resources before gains & transfers	6	(22,741)	(232,435)	(255,176)	13,043
Transfers		(663)	663	-	-
Net income for the year		(23,404)	(231,772)	(255,176)	13,043
Unrealised gains/(loss)	10	-	6,139	6,139	4,981
Net movement in funds		(23,404)	(225,633)	(249,037)	18,024
Funds at 1 April 2011		<u>199,155</u>	<u>3,357,573</u>	3,556,728	<u>3,538,704</u>
Funds at 31 March 2012		<u>175,751</u>	<u>3,131,940</u>	3,307,691	<u>3,556,728</u>

The company has not prepared a separate income and expenditure account. The deficit for the year was £255,176 (2011: Surplus £13,043)

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in note 17 to the financial statements.

The Royal Association for Deaf people (Limited by guarantee)
 (and subsidiary undertaking)
 Company number 3973353

Balance sheet

As at 31 March 2012

		Group		Company	
	Note	2012	2011	2012	2011
			£	£	£
Fixed assets					
Tangible Fixed assets	9	827,988	848,778	827,988	848,778
Investments	10	356,828	345,689	356,830	345,691
		<u>1,184,816</u>	<u>1,194,467</u>	<u>1,184,818</u>	<u>1,194,469</u>
Current assets					
Debtors	11	521,534	804,228	521,682	804,376
Current asset investments		1,829,319	1,805,766	1,829,319	1,805,766
Cash at bank and in hand		10,727	25,689	10,727	25,683
		<u>2,361,580</u>	<u>2,635,683</u>	<u>2,361,728</u>	<u>2,635,825</u>
Creditors: amounts falling due within one year					
	12	<u>238,705</u>	<u>273,422</u>	<u>238,713</u>	<u>273,424</u>
Net current assets					
		<u>2,122,875</u>	<u>2,362,261</u>	<u>2,123,015</u>	<u>2,362,401</u>
Net assets					
	14	<u>3,307,691</u>	<u>3,556,728</u>	<u>3,307,833</u>	<u>3,556,870</u>
Funds					
Restricted funds		175,751	199,155	175,751	199,155
Unrestricted funds					
Revaluation reserve		29,211	23,072	29,211	23,072
Designated funds		1,847,139	1,861,103	1,847,139	1,861,103
General funds		1,255,590	1,473,398	1,255,732	1,473,540
Total funds	17	<u>3,307,691</u>	<u>3,556,728</u>	<u>3,307,833</u>	<u>3,556,870</u>

Approved by the trustees on 25 July 2012 and signed on their behalf by

25/07/12

Mr Roger Beeson - Chairman

The Royal Association for Deaf people
(and subsidiary undertaking)

Cashflow statement

For the year ended 31 March 2012

	2012		2011	
	£	£	£	£
Net cash flow from operating activities		(9,714)		(746,108)
Returns on investments & servicing of finance				
Interest received	22,287		27,429	
Dividends received	<u>1,018</u>		<u>813</u>	
		23,305		28,242
Taxation		-		-
Capital expenditure & financial investment				
Acquisition of tangible fixed assets	-		(22,704)	
Disposal of tangible fixed assets	-		466,351	
Acquisition of intangible fixed assets	<u>(5,000)</u>		<u>-</u>	
		<u>(5,000)</u>		<u>443,647</u>
Net cash flow		<u>8,591</u>		<u>(274,219)</u>

Notes to the cashflow statement

1. Reconciliation of net incoming resources to net cash flow from operating activities

	2012	2011
	£	£
Net incoming/(outgoing) resources for the year	(255,176)	13,043
Interest received	(22,287)	(27,429)
Dividends received	(1,018)	(813)
Loss/(profit) on sale of tangible fixed assets	-	(324,098)
(Increase)/decrease in debtors	282,694	(297,941)
Increase/(decrease) in creditors	(34,717)	(133,515)
Depreciation and amortisation of goodwill	<u>20,790</u>	<u>24,645</u>
Net cash flow from operating activities	<u>(9,714)</u>	<u>(746,108)</u>

2. Analysis of changes in cash and current asset investment during the year

	At 31 March 2010	Cashflow	At 31 March 2011	Cashflow	At 31 March 2012
	£	£	£	£	£
Cash at bank and in hand	26,026	(337)	25,689	(14,962)	10,727
Current asset investment	<u>2,079,648</u>	<u>(273,882)</u>	<u>1,805,766</u>	<u>23,553</u>	<u>1,829,319</u>
	<u>2,105,674</u>	<u>(274,219)</u>	<u>1,831,455</u>	<u>8,591</u>	<u>1,840,046</u>

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Notes to the financial statements

For the year ended 31 March 2012

1. Accounting policies

a) The financial statements have been prepared under the historical cost convention (except for investments which are included at market value). The financial statements have been prepared in accordance with the Statement of Recommended Practice - Accounting and Reporting by Charities (SORP 2005) issued in March 2005, applicable UK accounting standards and the Companies Act 2006. The principal accounting policies adopted in the preparation of the financial statements are set out below.

These financial statements consolidate the results of the charity and its wholly owned subsidiary tRADe Limited. In accordance with paragraph 397 of the charities SORP 2005, no separate SOFA has been prepared for the charity alone

The financial statements do not include the results, assets and liabilities of the Association's centres for Deaf people, as these are run independently. See note 18 for details of centres for Deaf people.

b) Voluntary income is received by way of donations and gifts and is included in full in the statement of financial activities when receivable. Intangible income is recognised as an incoming resource where the provider of the service has incurred a financial cost. Volunteer time is not included in the financial statements.

c) Grants are recognised in full in the statement of financial activities in the year in which they are receivable, unless these relate to a specific future period in which case they are deferred.

d) Legacy income is accounted for on a receivable basis. A legacy is considered receivable for the period only once the amount is known with certainty.

e) Resources expended are recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered.

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned based on the direct cost of the activity.

Governance costs include the management of the charitable company's assets, organisational management and compliance with constitutional and statutory requirements.

f) Freehold properties other than investment properties are shown at trustees' valuation made in 1952 together with the cost of subsequent additions. Fixed assets (other than freehold properties) are stated at historical cost less aggregate depreciation.

**The Royal Association for Deaf people
(and subsidiary undertaking)**

Notes to the financial statements

For the year ended 31 March 2012

1. Accounting policies (continued)

g) Depreciation is provided at rates calculated to write off the cost (or valuation) of each asset over its expected useful life. The depreciation rates in use are as follows:

Freehold property	2% straight line basis (excluding land)
Leasehold property	Evenly over the shorter of the outstanding portion of the lease or 50 years
Furniture fittings and equipment	20% straight line basis
Computer and office equipment	33% straight line basis

Items of equipment are capitalised where the purchase price exceeds £1,000. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities.

- h) Investment properties are stated at market value based on the trustees' valuation. This is based on annual rental income over a 10 year period. It is the Association's policy to keep valuations up to date such that when investments are sold there is no gain or loss arising.
- i) Listed and current asset investments are stated at market value at the balance sheet date. The gain or loss for the period is taken to the statement of financial activities.
- j) Restricted funds are to be used for specific purposes as laid down by the donor. Expenditure which meets these criteria is charged to the fund together with a fair allocation of management and administration costs.
- k) Unrestricted funds are donations and other incoming resources receivable or generated for the objects of the charity.
- l) Designated funds are unrestricted funds earmarked by the trustees for particular purposes.
- m) The costs of generating funds relate to the costs incurred by the charitable company in raising funds for the charitable work.
- n) Rentals payable under operating leases, where substantially all the risks and rewards of ownership remain with the lessor, are charged to the statement of financial activities in the year in which they fall due.
- o) The Association participated in two multi-employer money purchase pension schemes during the year. Defined contributions are paid into the schemes on a monthly basis. All pension costs are charged to the statement of financial activities as incurred. Contributions to one of the schemes ceased during the year. A group personal pension plan now replaces this scheme and is available to all new employees.

In accordance with FRS 17, paragraph 9(b) the Association accounts for pension costs on the basis of contributions to the Scheme in the year.

**The Royal Association for Deaf people
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For the year ended 31 March 2012

2. Voluntary Income

	Restricted £	Unrestricted £	2012 Total £	2011 Total £
Legacies	-	246,170	246,170	371,433
Donations, appeals, gifts and collections	11,106	26,423	37,529	15,987
Total	11,106	272,593	283,699	387,420

3. Investment income

	Restricted £	Unrestricted £	2012 Total £	2011 Total £
Dividends	-	1,018	1,018	891
Bank deposit interest	4	22,283	22,287	27,429
Rental income	-	123,517	123,517	136,398
	4	146,818	146,822	164,718

4. Incoming resources

	Restricted £	Unrestricted £	2012 Total £	2011 Total £
Grants income - Deaf Centres and Community Development				
Other incoming resources	-	-	-	2,777
	-	-	-	2,777

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For the year ended 31 March 2012

4. Incoming resources (continued)

	Restricted £	Unrestricted £	2012 Total £	2011 Total £
Grants and contract income - Advice advocacy, employment and Legal Services				
Local Authority Agency Grants	42,703	86,669	129,372	118,104
Essex County Council AHCW: Tendring BSL Advice Service	-	-	-	24,933
Equality and Human Rights Commission	51,000	-	51,000	52,317
European Fund for the Integration of Third Country Nationals - Research	-	51,280	51,280	-
London Councils - BMER Advocacy	95,957	-	95,957	95,957
East of England ESF Capacity-building Grant: Matrix accreditation	-	-	-	5,747
Money Advice Service via A4E	-	11,663	11,663	-
Take Part Development Fund	-	-	-	8,597
Legal Services Commission	-	29,282	29,282	18,104
Total - Statutory Sources	189,660	178,894	368,554	323,759
Big Lottery - Deaf Minority Advice	179,808	-	179,808	62,385
Big Lottery - Deaf Achieve	-	-	-	89,859
Other incoming resources	-	78,687	78,687	19,821
	<u>369,468</u>	<u>257,581</u>	<u>627,049</u>	<u>495,824</u>
			2012 Total £	2011 Total £
Grants and contract income - Social Care				
Local Authority Agency Grants	-	29,639	29,639	44,362
Local Education and Health	-	67,560	67,560	61,273
Lifelong Learning Programme Leonardo Partnership (European Exchange)	2,789	-	2,789	-
Lifelong Learning Programme Grundtvig Senior Volunteering Project	16,970	-	16,970	-
Essex County Council - Carers grant	20,500	-	20,500	20,500
Alzheimers Society - Deaf with Dementia	2,112	-	2,112	6,025
DOH Deaf Carers	-	-	-	23,696
Total - Statutory Sources	42,371	97,199	139,570	155,856
Other incoming resources	10,000	623,858	633,858	545,249
	<u>52,371</u>	<u>721,057</u>	<u>773,428</u>	<u>701,105</u>

**The Royal Association for Deaf people
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For the year ended 31 March 2012

4. Incoming resources (continued)

	Restricted £	Unrestricted £	2012 Total £	2011 Total £
Grants and contract income - Children, youth and families				
Local Authority Agency Grants	-	9,529	9,529	9,204
Essex County Council - Essex Youthclubs				
	28,394	-	28,394	30,433
Essex County Council - Minibus	-	-	-	28,000
Opportunities for Volunteering	13,500	-	13,500	13,682
Aiming High for Disabled children	82,259	-	82,259	89,582
Essex County Council - Local Priority Fund	-	-	-	25,364
Total - Statutory Sources	124,153	9,529	133,682	196,265
Big Lottery - National Full Potential	-	-	-	(13,422)
Big Lottery - Awards for All	-	-	-	9,889
Children In Need - accrued income	16,832	-	16,832	22,714
Other incoming resources	-	874	874	5,976
	<u>140,985</u>	<u>10,403</u>	<u>151,388</u>	<u>221,422</u>
Contract income - Education and training				
Total - Statutory Sources	-	-	-	-
Other incoming resources	-	5,145	5,145	1,159
	<u>-</u>	<u>5,145</u>	<u>5,145</u>	<u>1,159</u>
Income - Interpreting				
Grant Income - Statutory Sources	-	-	-	-
Other incoming resources	-	1,076,193	1,076,193	1,090,948
	<u>-</u>	<u>1,076,193</u>	<u>1,076,193</u>	<u>1,090,948</u>

Unsolicited unrestricted grants are treated as donations. Restricted grants, above, are for activities in furtherance of the charity's objects.

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For the year ended 31 March 2012

5. Total resources expended

	Fundraising		Deaf Centres and Community Development		Advice Service		Social Care		Children youth and families		Education and training		Interpreting		Governance		Support costs apportioned		Total 2012		2011	
	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£	£
Staff costs (note 7)	-	25,560	-	416,679	593,445	110,909	552	946,067	20,720	393,687	2,507,619	2,445,481	-	26,900	26,831	-	26,900	3,701	-	26,900	2,445,481	2,445,481
Caretaking and cleaning	-	22,254	-	17	928	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	26,831
Rent, rates, heating, lighting	-	29,109	-	6,441	6,493	281	-	-	-	-	-	-	-	1,313	-	-	-	59,145	-	102,782	153,096	153,096
Depreciation and amortisation	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	24,645
Repairs, maintenance, insurance	-	34,670	-	547	670	12	-	-	-	-	-	-	-	18	-	-	-	32,992	-	20,790	24,645	24,645
Postage and telephones	-	2,915	-	12,857	10,031	1,937	-	-	-	-	-	-	-	7,226	-	-	-	14,885	-	68,909	51,752	51,752
Printing and stationery	-	8	-	6,560	4,621	416	-	-	-	-	-	-	-	623	-	-	-	6,266	-	49,851	48,796	48,796
Transport and subsistence	-	369	-	22,273	66,422	13,523	-	-	-	-	-	-	-	75,767	-	-	-	9,617	-	18,494	12,265	12,265
Professional fees	-	15,611	-	90	-	-	-	-	-	-	-	-	-	-	-	-	-	16,608	-	43,005	155,153	155,153
Fundraising and publicity direct costs	24,676	-	-	-	-	-	-	-	-	-	-	-	-	-	10,696	-	-	-	-	24,676	19,516	19,516
External training fees	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	120	733	733
Transfer of restricted fund to London Diocese	-	11,890	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	11,890	-	-
Property refurbishment costs	-	92,254	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	92,254	54,872	54,872
Green Lanes expenditure (including Legal fees)	-	35,692	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	35,692	199,761	199,761
Office equipment, repairs, maintenance and hire	-	115	-	14,896	13,759	798	-	-	-	-	-	-	-	15,821	-	-	-	23,529	-	70,315	56,105	56,105
Upgrade of IT facilities	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-	12,852
General expenses	-	9,744	-	14,217	26,264	11,545	-	-	-	-	-	-	-	4,368	-	-	-	10,675	-	76,057	85,007	85,007
Apportionment of shared premises and office costs	-	1,482	-	19,929	5,750	14,566	-	-	-	-	-	-	-	27,000	-	-	-	(68,245)	-	492	2,968	2,968
Total direct costs	24,676	281,683	281,683	514,506	728,363	153,987	2,392	1,076,203	32,420	523,660	3,339,900	3,376,428	3,339,900	1,076,203	32,420	523,660	3,339,900	523,660	3,339,900	3,376,428	3,376,428	3,376,428
Support costs apportioned based on direct costs	4,588	52,376	52,376	95,667	135,435	28,632	445	200,479	6,028	(523,650)	-	-	-	-	-	-	-	(523,650)	-	-	-	-
Total	29,264	334,059	334,059	610,173	863,818	182,619	2,837	1,278,682	38,448	3,339,900	3,339,900	3,376,428	3,339,900	1,278,682	38,448	3,339,900	3,339,900	3,339,900	3,339,900	3,376,428	3,376,428	3,376,428

**The Royal Association for Deaf people
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Notes to the financial statements

For the year ended 31 March 2012

6. Net incoming resources for the year

This is stated after charging :

	2012 £	2011 £
Depreciation	20,790	24,645
Trustees' directors and officers indemnity insurance	7,350	7,350
Trustees' remuneration	Nil	Nil
Trustees' reimbursed expenses	220	692
Auditors' remuneration:		
▪ Audit fee current year	9,500	9,490
▪ Audit fee prior year under accrued	410	-
▪ Non-audit services	786	-
Operating lease rentals:		
▪ Property	31,919	81,987
▪ Other	5,407	6,455
	<u>5,407</u>	<u>6,455</u>

Expenses reimbursed to trustees represent the reimbursement of travel and subsistence costs to 2 (2011-4) trustees relating to attendance at trustee meetings. These expenses, are subject to the charity's processes of internal controls.

As in previous years, all the trustees worked honorarily for the Association and accordingly received no remuneration for their services. No directors were paid for other paid work during the year (2011 £nil).

7. Staff costs and numbers

Staff costs were as follows:

	2012 £	2011 £
Salaries and wages	1,756,127	1,683,946
Social security costs	155,019	149,043
Pension contributions	85,285	82,512
	<u>1,996,431</u>	<u>1,915,501</u>
Freelance, temp and agency staff, training and recruitment	511,188	529,980
	<u>2,507,619</u>	<u>2,445,481</u>

The following number of employees earned in excess of £60,000 (including pension contributions):

£60,000 - £70,000	1	(2011 £80,000 - £90,000	1)
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**The Royal Association for Deaf people
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Notes to the financial statements

For the year ended 31 March 2012

7. Staff costs and numbers (continued)

The average weekly number of employees (full-time equivalent) during the year was as follows:

	2012	2011
	No.	No.
Deaf Centres and Community Development	-	1
Advice, advocacy and employment	14	12
Children, Youth and Families	4	5
Social care	32	29
Interpreting	20	17
Governance	1	1
Fundraising and Publicity	3	1
	<u>74</u>	<u>66</u>

At 31 March 2012 there were 116 individuals (2011: 109) employed on a full and part-time basis.

8. Taxation

The charitable company is exempt from corporation tax as all its income is charitable and is applied for charitable purposes.

The Royal Association for Deaf people
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Notes to the financial statements

For the period ended 31 March 2012

9. Tangible fixed assets

	Freehold properties* £	Furniture, fittings, plant and equipment £	Totals £
COST			
At 1 April 2011	932,909	130,294	1,063,203
Disposals in year	-	-	-
Additions in year	-	-	-
At 31 March 2012	932,909	130,294	1,063,203
DEPRECIATION			
At 1 April 2011	104,635	109,790	214,425
Depreciation on disposals	-	-	-
Charge for the year	12,236	8,554	20,790
At 31 March 2012	116,871	118,344	235,215
NET BOOK VALUE			
At 31 March 2012	816,038	11,950	827,988
At 31 March 2011	828,274	20,504	848,778

All property and equipment are held in furtherance of the Association's charitable objectives.

* Freehold properties are shown at trustees' valuation made in 1952 together with the cost of subsequent additions.

The Charity's Freehold Properties are mainly used for charitable purposes and therefore no valuation has been carried out.

The Green Lanes property which is included within Freehold Properties was seriously damaged by fire; it has not been written off as its net book value is lower than any proceeds which would be received from its sale.

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For the year ended 31 March 2012

10. Fixed asset investments

	2012	2011
	£	£
a) Investment in subsidiary undertaking	<u>2</u>	<u>2</u>
<p>At 31 March 2010 the Association owned 100% of the share capital (2 x £1 ordinary shares) of tRADe Limited which was established to undertake the commercial activities of the Association. At 31st March 2010 the aggregate of the share capital and reserves of tRADe Limited was £(142) and the deficit for the year then ended was £nil.</p>		
b) Listed investments:	£	
At 1 April 2011	35,689	
Net unrealised gain/(loss) for the year	<u>6,139</u>	
At 31 March 2011	<u>41,828</u>	
Historical cost at 31 March 2011	<u>12,614</u>	
Net unrealised investment gains	<u>29,214</u>	
This is represented by:	£	
Home Retail Group ordinary shares	2,941	
Experian Group ordinary shares	25,142	
Burberry Group ordinary shares	13,698	
Investment deposit account	<u>47</u>	
	<u>41,828</u>	41,828
c) Investment Properties:		
	Old Oak Road, Acton	
Market value		
At 1 April 2011	310,000	
Net unrealised gain for the year	<u>-</u>	
At 31 March 2012	<u>310,000</u>	310,000
Historical cost		
At 1 April 2011 and 31 March 2012	<u>15,654</u>	
Unrealised gains at 31 March 2012	<u>294,346</u>	
d) Unlisted Investments		
DNUK Limited	<u>5,000</u>	
	<u>5,000</u>	5,000
		<u>356,828</u>

During the year, the trustees agreed to invest £10,000 in DNUK Limited, a company established to co-ordinate the implementation of Video Relay Service for the member Deaf organisations. £5,000 had been invested at 31 March 2012 with a further £5,000 investment made in April 2012.

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Notes to the financial statements

For the year ended 31 March 2012

11. Debtors	Group		Company	
	2012	2011	2012	2011
	£	£	£	£
Legacies receivable	-	-	-	-
Other debtors	420,630	443,218	420,630	443,218
Sale of property awaiting completion	-	273,798	-	273,798
tRADe Limited	-	-	148	148
Prepayments and accrued income	100,904	87,212	100,904	87,212
	<u>521,534</u>	<u>804,228</u>	<u>521,682</u>	<u>804,376</u>

12. Creditors: amounts falling due within one year

	Group		Company	
	2012	2011	2012	2011
	£	£	£	£
Taxation and social security	43,104	37,690	43,104	37,690
Accruals	37,106	63,376	37,106	63,376
Deferred grants (see note 13)	33,768	16,938	33,768	16,938
tRADe Limited	-	-	-	-
Other creditors	124,727	155,418	124,735	155,420
	<u>238,705</u>	<u>273,422</u>	<u>238,713</u>	<u>273,424</u>

13. Deferred Income

Deferred income comprises income received or invoiced in advance of work carried out

	2012
	£
Balance as at 1 April 2011	16,938
Amount released to incoming resources	(14,938)
Amount deferred in year	31,768
Balance as at 31 March 2011	<u>33,768</u>

14. Analysis of net assets between funds

	Restricted funds	Designated funds	General funds	Total funds
	£	£	£	£
Tangible fixed assets	-	827,989	-	827,989
Long term investments	-	339,211	17,617	356,828
Current asset investments	168,557	709,150	951,612	1,829,319
Cash	7,194	-	3,533	10,727
Net debtors less creditors	-	-	282,828	282,828
Net assets at 31 March 2012	<u>175,751</u>	<u>1,876,350</u>	<u>1,255,590</u>	<u>3,307,691</u>

15. Related Party Transactions

Related party transactions between the company and its subsidiary tRADe Ltd during the year ended 31st March 2012 amounted to £nil (2011 £nil). Balance owing by the subsidiary at 31st March 2012 was £148 (2011 £148).

The Association also purchased freelance interpreting from Small Successes Limited. A Director of the company, Roger Beeson, was appointed as a Trustee on 20th July 2005. The value of freelance interpreting purchased from the company was £1,003 (2011 £2,698). These services were purchased on a normal commercial basis.

**The Royal Association for Deaf people
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Notes to the financial statements

For the year ended 31 March 2012

15. Related Party Transactions (continued)

The Association had the following transactions with British Deaf Association: Payment of rent and fees in relation to a project £2,000 (2011 £3,953). Receipt of income for storage £nil (2011 £459). Mr Tomato Lichy a Trustee of the Association at 31 March 2012 is employed by BDA. The transactions were on normal commercial terms.

During the year The Charity's Chief Executive became a Director (as The Charity's representative) of Deaf Network UK Limited, a company in which the charity has invested.

16. Operating lease commitments

The charitable company had annual commitments under operating leases expiring as follows:

	Property		Equipment	
	2012 £	2011 £	2012 £	2011 £
Less than 1 year	10,066	29,970	1,915	1,915
1 - 2 years	-	-	-	-
2 - 5 years	-	-	-	-
More than 5 years	33,492	3,492	-	-
	<u>43,558</u>	<u>33,462</u>	<u>1,915</u>	<u>1,915</u>

17. Movements in funds

	At 1 April 2011 £	Incoming resources £	Outgoing resources £	Transfers & Investment Gains £	At 31 March 2012 £
Restricted funds:					
London Borough of Lambeth	-	13,490	(13,490)	-	-
London Borough of Hounslow	-	9,975	(9,975)	-	-
London Borough of Havering	-	10,163	(10,163)	-	-
London Borough of Westminster	-	3,825	(1,939)	-	1,886
Royal Borough of Kensington and Chelsea	-	5,250	(5,250)	-	-
Essex County Council - Essex Youth Clubs	-	28,394	(28,394)	-	-
Essex County Council - Minibus	2,781	-	(1,394)	-	1,387
Essex County Council - Carers grants	-	20,500	(20,500)	-	-
Aiming High for Disabled children	25,781	82,259	(94,976)	-	13,064
Department of Health Opportunities for Volunteering scheme	451	13,500	(13,546)	-	405
Equality and Human Rights Commission	-	51,000	(51,000)	-	-
Big Lottery - Deaf Achieve	39,795	179,808	(181,484)	-	38,119
The Drapers Company	4,000	-	-	-	4,000
Total restricted funds carried forward	72,807	418,164	(432,111)	-	58,860

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17. Movements in funds (continued)

	At 1 April 2011 £	Incoming resources £	Outgoing resources £	Transfers & Investment Gains £	At 31 March 2012 £
Total restricted funds brought forward	72,807	418,164	(432,111)	-	58,860
BBC Children in Need	5,546	16,832	(22,378)	-	-
Lifelong Learning Programme Leonardo Partnership (European Exchange)	474	2,789	(3,263)	-	-
Lifelong Learning Programme Grundtvig Senior Volunteering Project	-	16,970	(2,000)	-	14,970
London Councils - BMER Advocacy	2,128	95,957	(98,085)	-	-
Alzheimers Society - Deaf with Dementia	905	2,112	(3,017)	-	-
Big Lottery Fund - Awards for All	9,889	-	(5,360)	-	4,529
Foster Theobald Fund	42	-	(42)	-	-
Colchester Building Fund	6,946	-	(2,238)	-	4,708
FM Young Benevolent Fund	554	1	(101)	-	454
David Evans Memorial Fund	11,890	1	(11,891)	-	-
John Came Charity	5,447	-	-	-	5,447
Catalyst Respite	289	-	-	-	289
Holiday Fund	1,399	-	(1,073)	-	326
Friends of St Saviours	895	-	(895)	-	-
Mika Brojer & Ben Steiner Memorial Fund	6,378	2	(1,291)	-	5,089
Co-op Deaf awareness to Children	3,487	-	-	-	3,487
Chelmsford Development Fund	2,534	-	-	-	2,534
St Mellitus Centre Fund	537	-	(321)	-	216
Catalyst Equipment Pool Fund	332	-	-	-	332
Green Lanes Redevelopment Fund	663	-	-	(663)	-
Partnership Board	31	10,000	(10,031)	-	-
Legal Advice Interpreting	3,727	-	-	-	3,727
Mid Surrey Valuing People Projects	49,876	-	(2,040)	-	47,836
London Client Holiday	5,300	-	-	-	5,300
Surrey Client Holiday	783	-	-	-	783
Acton Kitchen Fund	596	-	-	-	596
Jack Petchey Foundation Achievement Award	1,184	-	-	-	1,184
Southend IT training project	1,000	-	-	-	1,000
Children and family fund	1,169	-	(200)	-	969
IT equipment for Interpreting	63	-	-	-	63
Legal Services case management	338	-	(338)	-	-
Clapham Modification fees	1,205	11,106	-	-	12,311
Romford Development Fund	741	-	-	-	741
Total restricted funds carried forward	199,155	573,934	(596,675)	(663)	175,751

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17. Movements in funds (continued)

	At 1 April 2011	Incoming resources	Outgoing resources	Transfers & Investment Gains	At 31 March 2012
	£	£	£	£	£
Unrestricted funds:					
<i>Designated funds:</i>					
Revaluation Reserve	23,072	-	-	6,139	29,211
Property and Equipment Fund	848,778	-	(20,789)	-	827,989
Centres Redevelopment fund	402,427	-	(2,427)	663	400,663
Property Refurbishment Fund	196,645	-	(149,592)	159,000	206,053
RAD IT Infrastructure	5,226	-	-	-	5,226
Interpreting database and processing software	10,688	-	-	-	10,688
Green Lanes Legal fees	19,872	-	-	-	19,872
Business Development	6,667	-	(6,667)	-	-
Small grants programme	800	-	(761)	-	39
Staff additional pension contributions	60,000	-	(14,391)	-	45,609
Colchester and North Essex fund	-	-	-	16,000	16,000
Video Relay Service- Investment	-	-	(5,000)	10,000	5,000
Investment Property Fund	310,000	-	-	-	310,000
<i>Total designated funds</i>	1,884,175	-	(199,627)	191,802	1,876,350
General funds	<u>1,473,398</u>	<u>2,510,790</u>	<u>(2,543,598)</u>	<u>(185,000)</u>	<u>1,255,590</u>
Total unrestricted funds	<u>3,357,573</u>	<u>2,510,790</u>	<u>(2,743,225)</u>	<u>6,802</u>	<u>3,131,940</u>
Total funds	<u>3,556,728</u>	<u>3,084,724</u>	<u>(3,339,900)</u>	<u>6,139</u>	<u>3,307,691</u>

Purposes of restricted funds

The London Borough of Lambeth, London Borough of Havering, London Borough of Hounslow and Royal Borough of Kensington and Chelsea provide for an information and advice service to Deaf people in the respective boroughs.

Hammersmith and Fulham's Third Sector Investment Fund gave us a two year grant to work in partnership with HAFAD on an Active Citizens project.

Essex County Council provide funds for the provision of Youth Clubs in Essex

**The Royal Association for Deaf people
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Notes to the financial statements

For the year ended 31 March 2012

17. Movements in funds (continued)

Purposes of restricted funds

Essex County Council provided funds for the purchase of a Minibus

Essex County Council provide a Deaf Carers Support grant. The aim of this is to provide support for deaf carers through signposting, home visits, information and advice, advocacy and support groups as well as the provision of respite breaks from their caring role.

Essex County Council AHCW funds a BSL Advice Service in Harlow and in Castle Point & Rochford. This provides for a drop-in weekly advice surgery providing rights-based advice on benefits, debt, employment, housing and other matters.

Since 2009/10 Essex County Council have provided a grant, Aiming High for Disabled Children. The aim of this projects is to provide a variety of social and leisure opportunities across Essex for deaf children and young people. Since 2010/11 grants have also been provided by Southend and Medway Borough Councils, Surrey County Council and London Boroughs of Newham and Waltham Forest for Aiming High for Disabled Children to extend these activities into these additional geographical areas.

The Department of Health Opportunities for Volunteering Scheme (OFV), Sign me Up project was funded by the UK Council on Deafness (UKCOD) with an aim of recruiting and supporting deaf volunteers.

Equality and Human Rights Commission provides a grant to support legal casework for Deaf people who have experienced discrimination.

The Big Lottery fund - Deaf Achieve is a Reaching Communities project to work with isolated Deaf people in London and Essex, helping them into learning, volunteering and work opportunities.

Funding was received from the Drapers Company towards a project for IT training for Deaf elderly people. These funds are held until additional funding can be found for the project.

BBC Children in Need made a grant towards helping deaf children in Essex attend mainstream social and leisure activities, plus "taster" sessions and family events.

Lifelong Learning Programme Leonardo Partnership provides for the setting up of a European expert network on exchange, development and expertise on care and services for deaf people.

East of England ESF Community Grant: Essex Jobseekers Roadshow provides funding for four roadshows to give Deaf people the information, support and encouragement they need to find and apply for jobs successfully.

The Big Lottery provided funding for the Deaf Minority Advice project which aims to improve access to rights based advice for Deaf people from BME backgrounds

London Councils provided funding from November 2008 for an advocacy service for Deaf people living in London from BME, migrant or refugee backgrounds.

Alzheimer's Society made a grant to RAD, working with three universities, to improve diagnosis and treatment for Deaf people with dementia.

Lifelong Learning Programme Grundtvig Senior Volunteering Project provides funds for the exchange of Deaf volunteers between England and the Netherlands, to share experiences and shape future education and care services.

Big Lottery Fund's grant under "Awards for All" helps fund Full Potential activities for young Deaf people in London.

The Foster Theobald Fund represents amounts held for the St. Saviours Church and Centre for Deaf People.

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Notes to the financial statements

For the year ended 31 March 2012

17. Movements in funds (continued)

Purposes of restricted funds

The Frisby Children's Fund represents amounts held for the care of Deaf boys and girls.

- (a) one part of the maintenance of the fabric of St Francis Church & Institute at Redhill.
- (b) one part distributed in gifts of £10 to deserving old age Deaf pensioners of Redhill.
- (c) the remaining third for providing holidays to Deafblind of Redhill district.

The Reverend Canon David Evans Memorial Fund is to be used for the advancement of education by the provision of financial assistance to chaplains undertaking courses of training in preparation for their ministry to the Deaf and hard of hearing.

John Came Charity represents donations to selected Deaf people.

The Catalyst Respite fund is for the provision of respite for carers in North East Essex.

The Holiday Fund represents donations towards a holiday fund for Deaf people in Kent.

Friends of St Saviours represents donations for use at St Saviours Centre among Deaf and Deafblind people.

Mika Brojer & Ben Steiner Memorial Fund represents funds to be used for working with Deaf people with cancer.

Co-op Deaf awareness to Children represents donations towards Deaf awareness training for children.

The Colchester Fund represents donations towards the purchase of the Colchester centre for Deaf people.

The Chelmsford Development Fund represents donations for improvement to the Chelmsford Centre.

The St Mellitus Centre Fund represents donations for improvement to the Southend Centre.

The Catalyst Equipment Pool represents funds to maintain a pool of equipment available to anyone in North East Essex to borrow free of charge.

Green Lanes Redevelopment Fund represents a donation made specifically to be used for the redevelopment of Green Lanes.

Partnership Board represents money for the Association's activities in Surrey.

Legal Advice Interpreting provides funds to cover interpreting for advice clients receiving legal advice

Essex CC Interpreting research is a project funded by Essex County Council to review interpreting needs

Mid Surrey Valuing People Projects is funding for several projects run for Surrey County Council

London Client Holiday is a fund to provide communication support to Learning Disability clients in the London area for holidays and outings

Surrey Client Holiday is a fund to provide communication support to Learning Disability clients in the Surrey area for holidays and outings

Acton Kitchen fund represents money raised to refurbish the kitchen at St Saviours

Jack Petchey Foundation Achievement Award is an award scheme which enables Youth Clubs to recognise the effort, endeavour and achievement of young people in a practical and positive way

The Southend IT training project is a grant received from The Rosca Trust towards an IT training project for elderly Deaf people.

The Children and family fund represents donations given for the benefit of work with Deaf children and families

IT equipment for Interpreting relates to donations received to be spent on IT equipment for the interpreting team

**The Royal Association for Deaf people
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Notes to the financial statements

For the year ended 31 March 2012

17. Movements in funds (continued)

Purposes of restricted funds

Legal Services Case management system relates to funds set aside to fund expenditure on the Legal Services Case management system.

University of Sussex provided funding for a Deaf Cultural Day in Brighton.

Clapham Modification fees relates to donations given to be used for modifications to the centre at Clapham.

The Romford Development Fund represents donations for improvement to the Romford Centre.

Designated funds

The property and equipment fund represents the net book value of tangible fixed assets, less those financed by restricted funds.

The Centres Redevelopment Fund is towards the estimated costs of the possible purchase of 258 Green Lanes Hackney.

Property Refurbishment Fund includes funds set aside towards the estimated cost of property maintenance and refurbishment required over the next few years.

Investment Property Fund represents the balance sheet value of Investment Properties.

RAD IT Infrastructure and Interpreting database and processing software represents funds set aside to upgrade the Associations infrastructure, notably in relation to IT upgrades

Green Lanes legal fees represents funds set aside for potential legal fees resulting from the negotiation and possible purchase of 258 Green Lanes.

Deaf Clubs International 2012 represents funds set aside for developments in preparation for the 2012 Olympics

Small grants programme allows for one-off grants to organisations or individuals or up to £1,000.

Staff additional pension contributions represents funds set aside for potential additional future pension contributions.

Section 37 Statement

For the year ended 31 March 2012

A sum of £2,128 was unspent at 31 March 2011 which was carried forward into the following year. Grant aid of £95,957 was received in 2011/12 from London Councils for the BMER deaf advocacy project giving a total of £98,085 available for the year to 31 March 2012. The following table illustrates what the money was awarded for and that it has been used for those purposes:

	Grant	Grant spent
	£	£
Staff salaries	73,503	71,417
Staff travel	472	639
Staff training	150	262
Postage	120	12
Telephone	1,677	1,200
Stationery	120	-
Photocopying	90	-
Rent and rates	11,640	11,040
Advertising	200	159
Recruitment	71	127
Event expenses	100	112
Full cost recovery	9,942	13,117
	<u>98,085</u>	<u>98,085</u>

As at 31 March 2012 there were no unspent funds

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Notes to the financial statements

For the year ended 31 March 2012

18. Centres for Deaf people

RAD provides facilities where Deaf people can set up and run their own clubs. The aim is to offset the sense of isolation and exclusion which Deafness so often brings. Lunch clubs, family groups, youth and teenage groups, darts matches, holiday excursions, these are just a few of the leisure activities which RAD helps to make available.

There are seven of these social centres around London and South-East England.

All Saints Centre for Deaf People, Stratford, London E15
St Bede's Centre for Deaf People, Clapham, London SW9
St Cedd's Centre for Deaf People, Romford
St John of Beverley Centre for Deaf People, London N4
The Medway Centre for Deaf People, Gillingham, Kent
St Mellitus Centre for Deaf People, Southend-on-Sea, Essex
St Saviour's Centre for Deaf People, Acton, London W3

RAD also supports Deaf Clubs in Guildford Surrey, Hayes Middlesex, Harlow Essex.

19. Capital Commitments

	2012	2011
	£	£
Authorised but not contracted for	<u>400,000</u>	<u>400,000</u>
Contracted for but not yet committed	<u>-</u>	<u>-</u>

20. Pension scheme

The Trustees of one of the multi-employer schemes - Federated Flexiplan No 1 are in the process of winding up the scheme. Latest actuarial valuations show that the scheme is in deficit which needs to be funded before the scheme can be wound up. Additionally there is a challenge from some of the deferred members of the scheme regarding the benefits that they are due on retirement. A court case is in progress to resolve this point. The outcome of this pending court case will determine the level of deficit that will need to be funded by the employers in the scheme. Based on current valuations, the scheme deficit is £10million. However, should the challenge from the deferred members be successful, the deficit could be £28million. The Association have been required to make contributions to the recovery plan from 1 April 2011, but it is not possible to determine the overall liability with any certainty until the result of the Court Case is known. The charity will be required to make contributions of £12,000 per annum, but the number of years over which this will continue cannot be determined until the amount of the deficit is confirmed. A designated fund has been set aside as a provision to cover approximately 5 years worth of contributions.