



A Company Limited by Guarantee

Company No. 2881497
Charity No. 1031687
Scottish Charity No. SCO42409

Report and financial statements

For the year ended

31 March 2021

British Deaf Association

Report and financial statements For the year ended 31 March 2021

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British Deaf Association

Reference and administrative information

Trustees:

Linda Richards (Chair)	Term ended 26 th June 2021
Gloria Pullen (Vice Chair)	Term ended 26 th June 2021
David Buxton (Hon. Treasurer)	Chair from 26 th June 2021
Lesley Davidson	Vice-Chair from 26 th June 2021
John Carberry	
Kevin Buckle	Resigned 16 th April 2021
Matt Kirby	Term ended 26 th June 2021
Deirdre Maguire	Term ended 26 th June 2021
Robert Adam	Term commenced 26 th June 2021
Linda Richards	Co-opted 27 th June 2021 and resigned 31 st January 2022

Chief Executive: Rebecca Mansell

Company Number: 2881497

Charity Number: 1031687

Scottish Charity Number: SCO42409

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British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Trustees Annual Report 2020-21

The Trustees are pleased to present the annual report and accounts for the year 1st April 2020 to 31st March 2021.

Who we are / What we do

The British Deaf Association (BDA) is a Deaf-led organisation focusing on Deaf people who use British Sign Language (BSL) or Irish Sign Language (ISL) as their first or preferred language.

The BDA is the leading Deaf organisation in the UK run by Deaf people; united by shared experiences, history, and, most importantly, by BSL and ISL.

Since 1890, the BDA's commitment has been to ensure that the sign language, culture, community, diversity and heritage of Deaf people should be effectively protected by valuing the rights of Deaf people - with all their diverse experiences and abilities - and the use of BSL and ISL.

The BDA wishes to see a society where sign language users have the same rights, responsibilities, opportunities and quality of life as everyone else.

The BDA stands for **D**eaf **E**quality, **A**ccess, and **F**reedom of choice:

EQUALITY

That Deaf people are able to access information and support in their preferred language and are able to have the same opportunities to achieve the same outcomes as hearing people. Legal recognition of BSL and ISL is essential to this awareness, recognition and respect, as well as achieving equality of access and achievement for Deaf people.

ACCESS

Every Deaf person must have access to services - from government level down to their local shop – in their preferred language.

FREEDOM OF CHOICE

Every Deaf person should have the right to choose to sign or speak or both without sanction and without obstacles.

Welcome

Welcome to the BDA's 2020-21 Annual Report and Financial Statement.

This Annual Report is unusual in that it is the Report of the year when the BDA was managed by a small group of officers of the Board of Trustees. The Joint Management Group (JMG) was formed following the departure of the Executive Director in July 2020 and comprised the Chair, Linda Richards, Vice-Chair, Gloria Pullen and Hon. Treasurer, David Buxton. All were unpaid. The JMG was formally established four months into the Covid-19 pandemic, was effectively the de facto CEO, and, managed the charity for the following 18 months focusing mainly on operations, review and overhaul of finances, making (and successfully securing) funding applications, and, reviewing, revising and updating systems and practices. It is doubtful that, without their work, we would be reporting on a financially healthier, much improved and more robust organisation.

It was a year of unprecedented challenges for the BDA as the pandemic affected the delivery of our services and projects across the UK. However, despite the problems the Covid-19 pandemic brought, the BDA's staff and volunteers have still been making a huge difference to the lives of Deaf people of all ages.

We have many reasons to be optimistic and hopeful for the future. Whatever course the pandemic takes in the years ahead, our services and projects will continue to support Deaf people.

As part of the BDA's Sign Language Week 2021, 18th March 2021 was the launch of our BSL Act Now! campaign, 18 years since the Government formally recognised British Sign Language (BSL) as a language in its own right. However, this "recognition" is not the same as a legal status of BSL and we still wait for - and need - that via a BSL Act. Why? We reflect upon the history of the BDA, formed in 1890 partly in response to the threats to Deaf people's language and education rights due to decisions made at the Milan conference of 1880. The BDA continue to advocate for those rights, enable people to realise those rights, challenge when those rights are not upheld, and empower Deaf communities.

However, in spite of the advances of the last century, another year has passed without meaningful realisation of many rights for Deaf Sign Language users in the UK especially around securing a BSL Act in Westminster. Scotland has shown leadership in this regard in 2015 with the passing of the BSL (Scotland) Act. The return of Stormont in Northern Ireland shows promise as a BSL/ISL Bill is noted in their programme, *'New Decade, New Approach'*, published in January 2020. With ever-increasing awareness and exposure of BSL in the mainstream, the BDA continues to press for a BSL Act.

The BDA remains a conduit for the community; a membership organisation run by and for Deaf people. We celebrate our language, culture and history, and seek to build and improve our community. However, too often our projects provide for people who have been let down, left out, and excluded.

The BDA's core projects as part of our Deaf and Sign Language Community programme have continued to provide resources and services for sign language users across the UK. We have continued to lobby governments and service providers, and, take a seat at a table wherever possible as part of our ethos, 'nothing about Deaf people, without Deaf people'.

We hope that this report provides an interesting and informative log of the work of the BDA of the past year, as well as the challenges we faced. As we look to the next year with the strong spirit and resilience of the founders of the BDA, we gratefully thank our members, volunteers, funders, and staff for all of their generosity and hard work in continuing to make a big difference for our community.

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Key figures

Action	Numbers	Notes
Deaf people supported	2,406	Up by 11% on previous year.
Young people and families supported	458	Reduced by 33% due to pandemic, need to adopt new safeguarding procedures for Zoom meetings, and, Zoom fatigue as young people also used Zoom for their schoolwork.
Information videos	872 videos reaching 844,665	Increase on previous year of 324% due to need for information during the pandemic.
Consultation events and information sessions to Deaf people	1,744	Reduced by 17% on previous year as a result of less face-to-face meetings due to Covid-19.
Delivered training events to professionals working with Deaf people	329	Significant drop (69%) on previous year due to the Covid-19 pandemic preventing training events from taking place.

It should also be noted that the number of BDA staff in each nation was reduced during 2020-21.

Overview and achievements

2020-21 has been a very busy, unique and challenging year due to the Covid-19 pandemic.

The main challenges were moving from office-based to home-based working and adapting services to a virtual basis. This involved BDA staff holding multiple meetings with a diverse range of agencies, departments and funders to agree how services could be amended during lockdown. Additionally, staff had to educate members of the Deaf community on how to use Facetime, WhatsApp and in particular, Zoom (which became the main and vital platform for online activity). As Deaf people's confidence with technology grew, the number of meetings and information sessions increased exponentially and included such things as live-streaming - all completed in line with the prevalent government, and local, guidelines at the time.

Throughout all the nations, providing BSL (and in Northern Ireland, both BSL and ISL) videos of current information relating to the pandemic, government regulations, restrictions and so forth, ensured that Deaf people had access to crucial information.

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Northern Ireland

VRS Service for Health

BDA (NI) engaged with Health and Social Care (HSC) and other relevant stakeholders which resulted in the rapid establishment of a VRS service enabling Deaf people to contact all health-related services during the Covid-19 pandemic. Members of the Deaf community in NI were relieved and excited by this development as there was no access to the national NHS111 service.

VRS Service for Benefits

BDA (NI) engaged with staff from the Department for Communities (DfC) regarding Deaf people's access to information regarding benefits which were becoming more in demand as businesses shut and people became unemployed through lockdown. A VRS service was accessible for appointments across a wider range of benefits giving Deaf people greater independence and access to crucial information.

Interpreter at Executive briefings

BDA (NI) also worked behind the scenes to ensure that on-screen interpreters were present during the NI Executive briefings which were shared via the television and online.

Education Authority

The Advocacy Officer's remit (set by the funding body) is to work in Health & Social Care only. However, due to the pandemic crisis, the team were permitted to step out of HSC settings and worked in partnership with the Education Authority to ensure additional support was in place for Deaf parents' home schooling during this crisis. The support included a range of signed videos and ultimately a VRS service was established allowing Deaf parents of hearing children to be able to contact schools directly.

Family Signing in the Home (FSH)

FSH continued in the format of a 10-week online refresher course for families who had previously completed the full 20-week course. In addition, an online FSH resource was developed and was piloted with a new cohort of families beginning the refresher course.

BSL / ISL Act

Our work continued in the background, but due to the impact of the pandemic, the decision was made not to pursue its completion during this mandate. In turn, this will allow more time for policies to be designed to underpin the legislation ready for when the Act is passed.

Wales

Welsh Interpreting Agencies

BDA Wales worked with the three Welsh interpreting agencies to ensure there was full access for the BSL community throughout the pandemic to important services such as medical settings.

Dementia Friendly

We worked with the Alzheimer's Society to ensure their Deaf Dementia friendly workshops were accessible on an online basis. These were piloted and feedback obtained from those Deaf people who attended. Six sessions were successfully delivered through Zoom.

BSL Bill proposal at the Senedd (Welsh Parliament)

A Member from North Wales proposed a BSL Bill to the Senedd which was widely supported. Information about this event was shared to the BSL community via a live stream on the Senedd website with BSL interpretation lobbied and secured by the BDA. The BDA later hosted a live-stream meeting with the proposer of the motion and members of the Deaf Community. This event has, to date, reached over 3.1k views.

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BDA Summary news from Welsh Government

We ensured the BSL community was kept informed of developments during the pandemic, BDA Cymru created short summary video clips of the daily briefings. The clips were brief with the key points presented in a style that the BSL community found suitable as the BSL/English interpreter on screen was too fast-paced and not all could keep up with it nor understand the dense concepts being relayed.

Scam workshop, and, video about vaccination scam

In partnership with the South Wales Police, the aim was to educate Deaf people to protect themselves from scams, frauds, and so on, including those scams that had emerged as a result of the pandemic. One such scam was that people had to "...pay for the coronavirus vaccine" - which, of course, was not true. A BDA Cymru staff member produced a video to explain this. This video has had over 10,000 viewings - and counting - reaching far beyond the Welsh Deaf Community thus protecting many more Deaf people in other parts of the UK.

Scotland

News Briefings

BDA Scotland created 66 BSL summaries of Scottish Government's COVID-19 news briefings. These enabled Deaf BSL users to access the information in their first language, BSL, with an appropriate cultural delivery.

Scottish Local Authorities and NHS Boards

An interim progress report was submitted highlighting the work that has been achieved since the creation of the BSL National plan and BSL Local Plans.

Access to information and resources

Provision of additional 'winter support' resources, information on wellbeing and inclusion and any other official critical messages supplied in accessible BSL.

BSL Blethers

A 12-week programme of online discussions to reduce social isolation and improve mental health and wellbeing by delivering information and connecting people. 28 guest speakers were involved – all Deaf - with the numbers of viewers increasing each week.

Deaf Roots and Pride Project

A BSL 'Transitions' video was widely shared via email and social media. One-to-one and online drop-in support was also provided to Young Deaf people struggling with home schooling and future plans.

Heritage

In partnership with Deaf History Scotland (DHS) and with the support from BDA's VLT, we received funding from the Glasgow City Heritage Trust (GCHT) towards two live-streamed events. Such events focused on two Deaf schools and BSL/English interpreters provided the voice over, so the event was made accessible to a wider audience including members of GCHT. Viewings reached 12.7K people.

Our partnership with DHS further resulted in delivering Deaf heritage information to pupils at St Roch's School in Glasgow. This was taught by Deaf Role Models with the Deaf pupils learning new things about the Deaf history of Glasgow and being encouraged to preserve their history for future generations.

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England

Access to public notifications

During the pandemic, the BDA contacted councils, health services and police forces in the Midlands ensuring that there was BSL access provided in relation to public notifications for the Deaf community. This was followed up with further contact from other organisations.

Covid-19 Project

Funded by Leicestershire County Council, the BDA established and ran this project to provide information, advice and support to Deaf people in Leicestershire.

BSL Helpline

We received funding from the National Emergencies Trust which went towards providing access to information and advice in BSL during the pandemic. This service was extended to cover the East Midlands locality too.

Public Consultations

We carried out two consultations with Highways England and the local Deaf communities in Derbyshire and Leicestershire to increase input from local Deaf people regarding services and a BSL safety video.

Deaf Wellbeing Project

This was funded by Leicestershire County Council and in partnership with Leicestershire Deaf Forum, this project included a series of workshops and production of a series of BSL videos about wellbeing and loneliness.

Information Sessions

A series of sessions were delivered to raise awareness of the dangers of loan sharks and the funding was received from the England Illegal Money Lending Team.

BSL Charter

The first live-streaming of the BDA's BSL Charter was held with Brent Council who signed their pledge and support for the BSL Charter in January 2021. A BSL Charter audit was carried out with Nottinghamshire County Council.

Deaf Advocacy – Northern Ireland and Wales

Currently there are two 'Advocacy for Deaf Adults' projects running in Northern Ireland and Wales. These are funded by the Health & Social Care Board and the National Lottery Community Fund respectively. The service offers advice and support along with empowerment and independence to the Deaf community.

The pandemic, with all the extra pressures it has brought, has resulted in the advocacy service seeing a sharp rise in the number of cases where support was sought and offered. In NI cases were up by 160% on the previous year, and in Wales, the figure was 85%.

An important aspect during this unprecedented time were the daily videos in Sign Language which were produced by each region. These informed the Deaf community of the new rules, developments, changes to the lockdown situation and the pandemic itself including health aspects.

In Northern Ireland, the first-ever live streamed event was held in partnership with the Public Health Agency, and difficulties accessing the NHS 111 service were highlighted by the staff which led to the introduction of a VRS service for all health-related appointments.

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In Wales, BDA's BSL campaigning work resulted in a Member of Senedd proposing a BSL Bill which was presented to the Senedd with an online BSL interpreter and widely accepted by Senedd Members.

Case Studies

- A caregiver was refused in-person interpreting in order to access information about their parent's hospital care during the Covid-19 pandemic. The carer was advised of their rights and the hospital informed them about the interpreting protocol during Covid-19 and acknowledged the need for the carer to be fully informed of their family member's care. VRS was explained to both parties which resulted in the carer being able to access the care package discussion both remotely and in person.
- A client came to BDA for support and guidance on how to apply for a mortgage holiday payment during the pandemic. They were very nervous doing this online but with support via Zoom and screen sharing the step-by-step process to get this was successfully completed.

Statistics

Advocacy	Northern Ireland	Wales
Number of Clients	154	126
Number of Cases	181	137
Information Sessions		
Number of Information Sessions	16	136
Number of Deaf participants	165	1,048
Consultation Meetings		
Number of Consultation Meetings	16	-
Number of Deaf participants	87	-
Deaf Equality Training		
Deaf Equality Training	1	9
Number of participants	9	72
Making Information Accessible		
No of BSL/ISL Videos produced	114 topics 228 videos (BSL& ISL)	172
Live-Stream Events	3	-
Number of views	138,321	89,196
Number of WhatsApp	-	10,305

No prior year comparatives are available in relation to the above as such information was not previously analysed.

BSL Charter

The BDA's Midlands Access & Inclusion (BSL Charter) project aims to empower the local Deaf community and to campaign for improved access to local services.

There were multiple public consultations carried out on diverse subjects from town planning to Acute and Maternity services along with a wellbeing project funded by Leicestershire County Council. This project involved 8 wellbeing sessions and the production of 2 BSL videos on 'loneliness'. An additional video was produced to raise awareness of Highway England's text messaging and video relay interpreting service and a review of this was conducted by service users.

The London Borough of Brent is the most recent BSL Charter participant, with a commitment to all pledges which will entail BDA staff carrying out an audit on their services to begin with.

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Quotes

On the initial review there does seem to be some good feedback in here which will be useful for the next stages of the Plan. Again, thank you for undertaking this consultation and for your assistance.

Your hard work and expertise has been invaluable in ensuring the consultation was a success, and we are assured that the people and communities of Leicester, Leicestershire and Rutland that you represent have had the opportunity to participate.

I would like to take this opportunity to sincerely thank you for all of your hard work and dedication over the past few months in promoting and supporting our acute and maternity reconfiguration consultation.

Statistics

BSL Charter	England
Number of Information Sessions	8
Number of Deaf participants	40
BSL (Scotland) Act Projects	
Number of Consultation Meetings	24
Number of Deaf participants	127
Deaf Equality/BSL Training Sessions	
Deaf Equality/BSL Training Sessions	12
Number of participants	127
Other Activities	
Number of Councils signed up	1
Making Information Accessible	
Number of BSL/ISL Videos produced	3
Number of views	1,526

BSL (Scotland) Act Projects

Scotland have two projects funded by the Scottish Government resulting from the BSL (Scotland) Act 2015.

Bridge Builders: Engagement with the BSL Community

Aims to promote BSL to all public bodies including the 32 councils, to reduce barriers in participation and engagement for the signing community and to reduce imbalances in representation of BSL users in all aspects of public life.

All 32 councils were involved in a consultation to collate information for the interim BSL National Progress Report which was created and delivered in both BSL and written English and disseminated on social media platforms, the councils and other relevant bodies.

Two road shows were arranged to engage with BSL users and gather information for the BSL National Progress Report (due October 2021).

There were five training sessions that took place engaging with the local authorities which empowered the Deaf community and they requested that they consider setting up a forum.

Regular briefings from the news were produced in BSL and shared via the BSL (Scotland) Act 2015 website and BSL (Scotland) Facebook 2015 group.

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Case Studies

- One BSL user reflected on the positive change in society's attitude, with BSL classes now being very popular and added that more people can now use BSL which is making a difference.
- Historically, the BSL community has been reluctant in giving feedback or tend to focus only on the negatives making it difficult for public bodies to engage. With additional training, BSL users are now constructively participating in consultations

Equality, Access and Citizenship for Deaf People

Aims to engage with the Deaf community and public bodies and to support with the implementation of actions as stated in the BSL plans both nationally and locally.

As part of this project, a total of 66 weekly and occasional urgent on-the-day BSL summaries of the Scottish Government's Covid-19 briefings were made to give access to information in Deaf people's first language with appropriate cultural delivery.

An interim progress report was created for Scottish NHS Boards and NHS 124 highlighting what had been achieved since the creation of the BSL National Plan and their own local plans. In addition, consultations were held with Public Health Scotland to discuss the amendments to three NHS Scotland guidance documents relating to BSL access to NHS services.

We supported the Scottish Children's Reporting Association (SCRA) by helping them to create a BSL Plan for their future work with Deaf BSL users. Additionally, we created an engagement plan between BSL users and Food Standards Scotland in order to make their website accessible.

Case Studies

- Food Standards Scotland established a BSL logo on their landing page which re-directs BSL users to a webpage listing informative videos in BSL.
- A BSL video was sent to NHS 24 (management of NHS information website) providing information on how to make their service more accessible for Deaf BSL users.
- BSL users either missed the news briefings on TV or were unable to follow them but found that by using the BSL summaries on BDA's Facebook, they could pause, go back, re-watch and gain a full understanding of what was happening in Scotland.

Statistics

Project Name	Bridge Builders	Equality, Access & Citizenship for Deaf People
Number of Training for Deaf people	6	-
Number of Deaf participants	46	-
Number of Information Sessions	33	17
Number of Deaf participants	111	42
Number of Consultation Meetings	45	40
Number of Deaf participants	24	6
Number of Hearing professionals	32	52
Scotland have BSL Local Plans	32	15

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Making Information Accessible		
Number of BSL/ISL Videos produced	211	132
Number of views	280,000	87,592

Deaf Roots and Pride (DRP)

DRP Transitions Scotland

Transitions activities and support work for those aged 8–25 years old in the central belt of Scotland.

DRP Mentoring Black Country & Midlands

Providing mentoring support and activities for those aged 8-18 years old. The project focus on increasing young people's sense of identity, confidence, and self-belief.

DRP Northern Ireland (NI)

Providing DYP activities days for those aged 0-18 years old with their families.

The project continued to meet the needs of deaf young people during the Covid-19 pandemic by embracing technology and delivering a variety of sessions via Zoom during the lockdowns. This included bi-weekly cross-national events with young people from NI, Midlands and the Black Country as well as one-to-one sessions.

We undertook collaborative work with various national organisations to support young deaf people and their families, including the first ever live streamed event on Modern Apprenticeship with Skills Development Scotland.

Case Studies

- One young deaf person experiencing extreme bullying inside and outside of school was left with low confidence, feelings of isolation and was self-harming. Involvement in DRP led to them learning new skills, gaining new friends and increased confidence.
- A young Deaf person (aged 21) shared their apprenticeship experience with other Deaf people on the live-streamed event with Skills Development Scotland. Not only did the other participants learn more information, gained support and encouragement but she enjoyed the experience and had increased confidence as a result of her involvement.

Statistics

Deaf Roots & Pride	Northern Ireland	Scotland	Midlands & Black Country
Number of Mentoring session	-	-	62 (137 hours)
Number of Youth Activities	54	5	38
Number of young people involved	158	50	227
Making Information Accessible			
Number of BSL/ ISL Videos produced	3	24	-
Live-Stream Events	-	4	-
Number of views	5,698	9,110	-

No prior year comparatives are available as such information was not previously analysed.

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Family Signing in the Home (FSH) – Northern Ireland

FSH has one main aim which is to provide better communication within a family where there is a child (or children) diagnosed as deaf.

Having successfully delivered the course for the previous six years, a decision was made to trial an online pilot refresher course to six families who had previously completed the standard course. The feedback indicated (see the example below) that revision classes were needed for families and that this shorter version would also work for new families given the need to deliver this via Zoom.

100% of families believed it worked just as well as face-to-face although one family stated they would prefer face-to-face as they felt you perhaps engaged more with it and another who stated it would be easier to keep the children involved with games, etc., if it was all done in person but overall, the online provision worked very well.

A further six families completed a second round of refresher courses.

Online resources were developed in partnership with the FSH tutors and it was well received by participants as a means to support their learning independent of the class time.

Case Studies

- One child recognised the difference sign language made to him and commented by saying *“I wish they would sign more in school as it is easier, and I am less tired”*
- Parents had concerns regarding their child’s move from one school to another but found they were able to speak with the tutor about subjects that really matter to them, such as transitioning from primary to secondary level education which their child would be doing this September.
- Families who had several years between the initial and refresher course all commented that they were able to learn more age-appropriate signs that their children would require. In addition, they specified that it involved more conversational language rather than just words that they used when they were younger.

Statistics

Family Signing in the Home	Northern Ireland
Number of Families involved in <i>Family Signing in the Home</i> – 10 weeks refresher course	12 (180 hours teaching) 6 Tutors
Number of siblings altogether	42

Deaf Dementia Research - Scotland

As this is a newly established project this report only covers the initial 2 months from February 21. This project will carry out research into current provision for Deaf people with Dementia including interviews with care homes with findings and recommendations to be presented at a community conference on completion, which will be in March 2022.

There are no case studies yet but impacts noted and there is a greater interest from care homes and social work services seeking appropriate resources for their residents/service-users/staff. The newly created webpage designated to this research project has attracted queries about our Deaf Dementia Toolkit produced the previous year and requests for dementia-awareness training.

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Statistics

Deaf Dementia Research	Scotland
Number of Clients	7
Number of professionals for research	37
Number of organisations	76
Making Information Accessible	
Number of BSL/ISL Videos produced	5
Number of views	5,089

Census – Northern Ireland

Delivering online support to the Deaf community to assist in the completion of Census forms. There were BSL & ISL videos explaining the Census along with translations of the questions.

Case Study

One Deaf person, previously unknown to BDA (NI), saw the promotional information on Facebook and booked a slot. They had received their Census paperwork, had not understood what it was about so had thrown it out not realising the importance of completing it, and subsequently panicked about the possibility of being fined. All was sorted with the BDA's support.

Statistics

Item	Topic	Number of Views
Video 1	What is the Census?	1,000
Video 2	Advising questions now available with links	1,200
Online Support	Census Form Filling & Information	15 Deaf people

Signs of Our Times – Northern Ireland

Utilising the existing Signs of Our Times DVD (originally produced with Heritage Lottery Funding) and reformatting it to be included on the BDA website. The aim was to reduce isolation experienced by Deaf people and encourage a resurgence of pride in Deaf history.

Following putting this on BDA's website, we organised 4 further events (two of which were live streamed and two pre-recorded) for Deaf people to meet a panel and to discuss this.

Quote

Fantastic to watch three young deaf people expressing their own views - they are our future leaders.

Statistics

Signs of Our Times	Northern Ireland
Making Information Accessible	
Number of BSL & ISL Videos produced	2
Live-Stream Events	2
Number of views	10,303

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Glasgow Heritage Trails

Two trails (funded by Glasgow City Heritage Trust and in partnership with Deaf History Scotland) were organised – one for young Deaf people and one for adults. These trails ensured that Deaf people could access information about their local history, heritage and the built environment. School visits, live streamed events and webpage legacy were all used to reach as many people as possible.

Statistics

Glasgow Heritage Trails	Glasgow
Number of School Visits	6
Number of young people involved	21
Making Information Accessible	
Number of BSL & ISL Videos produced	1
Live-Stream Events	2
Number of views	11,845

Quote

I would like to say congratulations to BDA and Deaf History Scotland – It was brilliant to see you speak about Deaf history in Glasgow, particularly as I love Deaf school history.

Stop Loan Sharks - Midlands

This was a two-fold project in partnership with the Illegal Money Lending team (IMLT). At a zoom event a member of the IMLT explained what, and who, is a Loan Shark. There were 8 information workshops, via Zoom, enabling Deaf people to ask further questions and expand their knowledge.

Quote

I enjoyed watching Robin Ash from BDA discuss about Loan Sharks through Zoom. It opened my eyes and I learnt some new useful information.

Statistics

Stop Loan Sharks	Midlands
Number of Information Sessions	8
Number of Deaf participants	48
Making Information Accessible	
Number of BSL/ISL Videos produced	3
Number of views	2,590

COVID-19 Emergency Funding

BSL Stories – Northern Ireland

Funded by the National Emergencies Trust. The production and dissemination of monthly BSL stories aimed at a variety of age groups reduced isolation and encouraged responses and engagement from the Sign Language community. We ensured that the presenters were all Deaf role models too. The videos allowed anyone, but specifically families on BDA's *Family Signing in the Home* project, to continue to learn new vocabulary and develop their signing skills. With the closure of Deaf Clubs and other group

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meetings due to lockdown rules, these videos were a welcome relief bringing back memories, and, instigating conversations with friends and family that were not COVID-related.

Quote

I think it is a wonderful idea and clearly a lot of planning has gone into this as you have something for all ages. It's a valuable resource for students who are learning sign language too.

Statistics

BSL (NI) Stories	Northern Ireland
Number of BSL/ ISL Videos produced	12 videos/stories
Number of views	24,786

BSL Call Companion Service - Glasgow

Funded by the National Emergencies Trust. A targeted 'befriending' service focused specifically on Deaf older people who were most at risk of experiencing extreme isolation in Glasgow as a result of Covid-19. A team of 'Call Companions' provided chat and conversation at an agreed time and on a regular basis.

The project showed that a strong bond could form between clients and befrienders through this process and the BDA's 125 Year History Book, which was given to all clients, proved to be a valuable resource. Many clients developed new skills through learning to use technology such as Zoom and Facetime for calls from befrienders.

Case Study

One client was supported to exercise and improve their walking as the support of a befriender gave them the confidence they needed – an activity that was good for their wellbeing.

Statistics

BSL Call Companion Service	Glasgow
Number of Beneficiaries, befrienders and hours/units of support given	10 regular beneficiaries 9 ad hoc beneficiaries 4 x Befrienders 270 hours/units of support

BSL Helpline - Midlands

Funded by the National Emergencies Trust. Providing information and support to Deaf people living in East Midlands ensuring they have access to information on the response to Coronavirus within their locality. The BDA Access & Inclusion Officer worked with various support organisations to ensure their services were accessible for Deaf people. A series of videos of BSL interviews outlining Deaf people's lived experiences of barriers and how they were overcome were produced.

The anxiety and frustrations experienced by Deaf people reduced as a result of having appropriate access to information with confidence improved, and they reported that they felt equipped to express their opinions to service providers.

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Quote

Thank you so much for providing me with this information, it is greatly appreciated.

Statistics

BSL Helpline	Midlands
Number of Clients	228
Number of Cases	228
Making Information Accessible	
Number of BSL/ISL Videos produced	4
Number of views	6,180

BSL COVID-19 Response Team - Wales

Funded by the Welsh Government's Disabled People's Organisations. The main focus of the Response Team was to provide news, guidance and information in BSL for Deaf people living in Wales including culturally friendly translations of Welsh Government News briefings. Three videos per week were produced along with statistical information from Public Health Wales.

Information was circulated regarding Covid-19 vaccines and this was particularly well received. This was because it gave Deaf people the opportunity to find out the differences between the various vaccines, how they would be contacted, how to book and other relevant information.

Quote

It has been very good having this summary of news regularly updated. It is clear and to the point making it much easier to follow. There is no jargon in it which makes understanding it much easier.

Statistics

BSL COVID-19 Response Team	Wales
Making Information Accessible	
Number of BSL/ISL Videos produced	43
Live-Stream Events	1 (BSL Bill)
Number of views	57,649
WhatsApp views	2,619

Leicestershire COVID-19 – Advice and Information

Funded by Leicestershire County Council. Advice and support were provided to Deaf people – both adults and young people – to ensure they could access information in BSL regarding Coronavirus. This involved three elements: establishing a BSL Helpline, working in partnership with Leicestershire Deaf Forum and the establishment of a bespoke Helpline for Deaf young people.

The Deaf BSL community in Leicestershire reported a sense of feeling safe during the pandemic due to receiving factual and correct information regarding Covid-19 in BSL.

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Quote

This makes me feel that I have equal access to the information and am treated the same as hearing people. This BSL helpline has been invaluable and I feel this should continue to be provided to support Deaf people in the Leicestershire area.

Statistics

Leicestershire COVID-19	Leicestershire
Number of Clients	122
Number of Cases	122
Making Information Accessible	
Number of BSL/ISL Videos produced	21
Number of views	19,080

Winter Support - Scotland

Funded by the Scottish Government. This project reduced social isolation and increased positive mental health and wellbeing as it helped Deaf people to stay connected, up-to-date and safe. Having access to information in their own language helped them learn how to protect themselves during the winter. This project informed, empowered and built resilience within the community by sharing information in BSL via video and live stream engagement with BSL community members. As information was online, views increased as others outside the region also made use of it.

Quote

Only BSL can express my admiration and respect for BDA Scotland, the presenter, and your incomparable contributors. The programmes are a great idea, and the facilitator presentation style is excellent. The facilitator is a fantastic role model for any Deaf person but also for non-Deaf trying to improve their BSL. It has been a mixture of helpful information, events and lighter topics for BSL users to engage with.

Statistics

Winter Support	Scotland
Making Information Accessible	
Live-Stream Events	18
Number of views	93,400

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Coronavirus Pandemic (COVID-19)

The worldwide outbreak of the coronavirus pandemic (Covid-19) caused extensive disruptions to organisations globally with major implications for operations as well finances. The Trustees acknowledge and recognise the potential impact of the Covid-19 pandemic on the BDA, its beneficiaries, staff, partners, stakeholders and on the wider society. Key areas of the charity's operations that have been impacted include:

- Following the advice issued by the UK Government regarding employees working from home and other social distancing measures, we have enacted procedures to facilitate this and have taken detailed action that enables effective operations to continue whilst employees are not physically present in the BDA's office.
- **Our beneficiaries** – As far as possible we have continued to provide support to our members and beneficiaries, primarily through online support, advice and learning. We have maintained regular contact with all our nations and regional groups during this period of government restrictions.
- **BDA's meetings and events** – Due to government restrictions the BDA has not been able to convene events such as its AGM and other project related events. Meetings and events have therefore either been postponed and, in some cases, moved to online support. Smaller meetings continue to take place via online meets where possible. Our Board meetings and last two AGMs were held online – with the AGMs seeing increased (double) attendance.
- **Income generation** - The BDA's income generation has been impacted by the challenge of obtaining government and Trust and Foundation income due to changed funding criteria. The Trustees were alert to the possibility and impact of less income and made significant steps in addressing income shortfall by reducing costs via regular financial reviews every three months in order to maintain a year-end balanced budget by 31st March 2021.

Financial review

The financial year continued to provide both the BDA and charities in general challenges in raising income. In the financial year 2020-21 total income decreased by £214,734 from 2019-20 to £1,325,038.

As stated in the previous annual report, legacies remain an unpredictable income source which should not be relied upon. This year there was a decrease of £265,516 in legacies receivable resulting in an overall decrease of 35.8% of total legacies, donations and gifts from the previous year to £445,285.

Given the decrease in income, this led to stringent efforts to decrease total expenditure by 33.7% to £1,017,396.

The surplus for the year 2020-21 of £307,642 is a marked improvement from the previous year (2019-20 surplus £4,818). General funds were therefore increased by £328,137 to £366,225 which represents 4.0 months of the annual expenditure budget for 2021-22.

Income

Total income decreased from £1,539,772 to £1,325,038. However, however there was an increase in income from charitable activities by 6.5% to £865,385, representing 65.3% of the charity's total income (2020: 52.8%).

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Legacy income totalled £383,885 in 2021 (2019-20 - £649,401) representing 29.0% of total income (42.1% in 2019-20).

Expenditure

During 2020-21, 60p of every £1 of total expenditure was spent on direct costs towards empowering Deaf people (2019/2020: 55p of every £1). The remaining 40p in every £1 (2019/2020: 45p) was spent to support other costs such as fundraising, organisational governance and European and international work.

Expenditure decreased during the year by £517,558 to £1,017,396 (2019-20 total: £1,534,954)

The breakdown of the expenditure on charitable activities as a proportion of total charitable activities costs are as follows;

Charitable Activity	% of charitable activity costs 2021	% of charitable activity costs 2020
Deaf Children, Youth and Families projects	31.1%	36%
Access and Inclusion projects	20.2%	19%
BSL Media and Communications	17.8%	12%
Deaf Community Advocacy projects	16.0%	11%
Sign Language projects	7.8%	9%
Deaf Training	3.1%	5%
Policy and Campaigns	2.8%	4%
Deaf Community Development projects	1.2%	4%

Funds

Total funds were £969,015 (2019/2020: £661,373) of which £319,897 related to general funds (2019/2020: (£28,240)). In addition, £46,328 has been set aside for business development by way of designated funds (2019/2020: £66,328). Our pension liability debt is currently nearly £400,000 and we have £555,514 cash allocated in the Pension Reserve Fund (note 16 and 18) for this. Based on the September 2020 actuarial valuation a new payment plan was agreed commencing in April 2022. The new plan requires the charity to make deficit reduction payments of £47,810 and pay scheme administration expenses of £53,441 for the year to 2025, with expenses increasing at 3% per annum. The Board has maintained its policy to cover the total cost of the repayment from unrestricted funds by setting aside funds for this purpose thereby providing reassurance to funders that project grants will not be used to service pension contributions.

In the 2020-21 accounts the Pension Trust liability has been included as part of reporting requirements. As noted above the BDA has a pension fund of £160,302, compared to a deficit of £151,689 (2019-20). This includes funds designated to cover the balance of future payments to the recovery plan including expenses. As the BDA is a member of the Pension Trust with a planned repayment scheme until 2025, this Balance Sheet risk has been reduced as the BDA has a designated Pension Fund to cover the next circa 3 years of repayments. A new recovery plan will commence from April 2022, see note 14.

There are a number of restricted funds that have supported specific BDA activities over the past year such as the BSL Charter and Sign Language Week activities. Total restricted funds have decreased by £20,495 to £602,790 (2019-20 total: £623,285).

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Plans for using the BDA reserves over the next 3 years

In summary, the financial statements for 2020-21 show a surplus of £307,642 (2019-20: £4,818).

Our unrestricted reserves have increased from £38,088 in 2019-20 to £366,225 in 2020-21. The trustees have designated an element of their unrestricted funds in order to settle future pension obligations.

Income and existing project grants have been designated for, and will continue to underpin, key areas of work such as Deaf Roots and Pride, Deaf Advocacy, Access and Inclusion, and the increased use and visibility of sign language presentations and videos through our social media platforms.

Therefore, our reserves at 31st March 2021 are:

Reserves	2019-20	2020-21
Current Project Grants	£102,905	£119,893
Legacies/ADAs Funds	£520,380	£482,897
Total Restricted Funds	£623,285	£602,790
Designated Funds	£66,328	£46,328
Pension Funds	(£151,689)	£160,302
General Funds	£123,449	£159,595
Total Unrestricted Funds	£38,088	£366,225

As a result of the above, the Board recognises that while BDA made a surplus for the year, it is still a very tight free cash reserve, however the BDA is continuing to secure grant funding to deliver much-needed services to Deaf people.

The BDA will continue to monitor its reserves carefully. In 2021, we prioritised securing project funding for much-needed Deaf community projects – particularly given the need to provide additional support through visual language communication mediums in our first language, BSL. With the impact of Covid-19 and the increasing funding pressures BDA will continue to monitor and reduce expenditure costs during the 2021-22 year.

The current reserves policy as agreed by the Trustees is a minimum of 50% of annual expenditure or 6 months running costs in the current financial year to preserve the BDA's cash flow and to meet any unexpected contingencies. For the year, a 50% target would require a reserve of £650,000 in unrestricted general funds. The present level of free reserves of £362,928 (2019/2020: £34,625) available to the charity falls short of this target level. Of the free reserves £160k is considered as funds set aside for future pension expense obligations for an additional 3 years. The Board of Trustees is well aware this it is unlikely that the target range will be reached for at least three years due to the Covid-19 Pandemic, Brexit and other crises creating serious financial implications.

Grateful thanks to the following funders for the Year 2020 - 21

BBC Children In Needs (Black Country)	Deaf Roots and Pride Project (Black Country)
BBC Children In Needs (Midlands)	Deaf Roots and Pride Project (Midlands)
BBC Children In Needs (Northern Ireland)	Deaf Roots and Pride Project (Northern Ireland)
Birmingham City Council	Stop Loan Sharks Project
Glasgow City Heritage Trust	BSL Heritage Trails (Glasgow)
Leicestershire County Council	Leicestershire Covid-19 BSL Helpline

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Life Changing Trust	Dementia Project and Research (Scotland)
Masonic Charitable Foundation	Visual Language Project (UK-wide)
National Emergencies Trust	East Midlands BSL Helpline
National Lottery Community Fund (Scotland)	Deaf Roots and Pride Project (Scotland)
National Lottery Community Fund (Wales)	Access and Inclusion (South Wales)
Northern Ireland Department for Communities	Family Signing in the Home Project (N. Ireland)
Northern Ireland Health & Social Care Board	Sign Language Covid-19 Support (N. Ireland)
Scottish Government	Deaf Advocacy Project (Northern Ireland)
The Privy Purse Charitable Trust	BSL (Scotland) Act Projects
The Robertson Trust	Core Project
	Deaf Roots and Pride Project (Scotland)

And, also to those who made generous donations and remembered the British Deaf Association in their Wills.

Structure, Governance and Management

The Trustees, who are also directors of the charitable company for the purposes of the Companies Act 2006, present their report and accounts for the year ended 31st March 2021.

The accounts have been prepared in accordance with the accounting policies set out in note 1 to the accounts and comply with the charity's Memorandum and Articles of Association, applicable law, and the requirements of the Statement of Recommended Practice Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) effective from 1 January 2019.

The British Deaf Association is constituted as a company limited by guarantee and is registered for charitable purposes with the Charity Commission and the Office of the Scottish Charity Regulator (OSCR). The charity's governing document is the Memorandum and Articles of Association. The charity's full name is 'The British Deaf Association' (referred to herein as 'the BDA').

The governing body of the charity, the Board of Trustees, is responsible for the administration of the BDA.

Linda Richards (Chair)	Term ended 26 th June 2021
Gloria Pullen (Vice Chair)	Term ended 26 th June 2021
David Buxton (Hon. Treasurer)	Chair from 26 th June 2021
Lesley Davidson	Vice-Chair from 26 th June 2021
John Carberry	
Kevin Buckle	Resigned 16 th April 2021
Matt Kirby	Term ended 26 th June 2021
Deirdre Maguire	Term ended 26 th June 2021
Robert Adam	Term commenced 26 th June 2021
Linda Richards	Co-opted 27 th June 2021 and resigned 31 st January 2022

The BDA is incorporated in England and Wales and is governed by a Board of Trustees elected every three years by members. The Trustees are provided with key information on appointment such as Trustee

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Handbook and Charity Commission booklet CC3. They are also required to attend a full Trustee Induction Away Day or Weekend.

Management was delegated to an Executive Director, who worked with a team of five managers who were responsible for the full range of the BDA's activities. The Board and Directors meet and agree the Charity's strategic intentions.

The report resultant of these discussions is a reference point for all projects and developments.

The Board determines the remuneration of the Executive Director on an annual basis and in doing so, they benchmark salaries across comparable salaries with similar sized organisations within the sector, consider the external environment and also the current financial position of charity itself.

Public benefit statement

The Trustees confirm that they have referred to the guidance contained in section 17 of the Charities Act 2011 on public benefit when reviewing the Charity's objectives and activities and in planning future activities. Our overview and achievements section from page 4 to 17 reflects the scope of our activities.

Statement of Trustees responsibilities

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

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

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charities SORP 2019 (FRS 102);
- make judgments and estimates that are reasonable and prudent;
- state whether applicable United Kingdom Accounting Standards have been followed, subject to any material departures disclosed and explained in the accounts;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charitable company will continue to operate.

The Trustees are responsible for keeping proper accounting records that disclose with reasonable accuracy at any time the financial position of the charitable company and enable them to ensure the financial statements comply with the Companies Act 2006 Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and the provisions of the charity's constitution. 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.

Disclosure of information to auditors

In so far that the trustees are aware:

- there is no relevant audit information of which the charitable company's auditor is unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditor is aware of that information.

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

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

Auditors

Price Bailey LLP were appointed auditors to the company and in accordance with section 485 of the Companies Act 2006.

Fundraising

Staff employed by British Deaf Association carry out the majority of our fundraising activities. For some activities, we work with freelancers to assist with our fundraising. All arrangements are governed by written agreements that cover the responsibilities of each party, and ensure that anyone working on our behalf adheres to our strict ethical standards.

British Deaf Association is registered with the Fundraising Regulator, and complies with the Code of Fundraising Practice and the Fundraising Promise. No instances of non-compliance with any relevant regulations or guidelines have been identified, and nor have we received any complaints about our fundraising activities (2019/2020: none).

A significant proportion of our income is received from donation and legacies. When seeking to raise money from the public, we only send marketing material to those who have previously said they are happy to be contacted by us (and individuals are free to change their minds at any time). We take great care to ensure that our level of communication with our supporters is proportional and appropriate. In the past fifteen years we have not engaged in telephone marketing or in raising money from door to door or street collections.

Principal risks and uncertainties

The principal risks faced by the charity are the unpredictable legacy income, need to sustain its contributions to the Pension Trust, fall in donations, and, pressure on funders due to the Covid-19 pandemic which, in turn, have created challenges for the charity to secure funds. We have a risk register that is reviewed and updated every 6 months. In addition, the charity has a Business Continuity Plan that covers how BDA identifies key activities, evaluates risks, and considers and plans for Business Continuity in the event of an unplanned/emergency event which affects our ability to function normally.

Plans for the future

With the Covid-19 pandemic and lockdown in late March 2020, and a possible change in legacy donations due to external factors (such as financial markets, care home fees, supporting families with university and first home costs), the Board predicted pressure on its finances and asked its Executive Director to produce a revised annual budget that embedded guaranteed income, less reliance on unpredictable legacy income and expected reduction in other income.

As a result of the proposed budget, and ongoing concerns, the Board had no alternative but to take action and make the following difficult - but necessary - decisions, and immediate savings as below:

- **Project staffing:** Identified which project staff and activities were not funded and ceased these.
- **Managers:** Identified posts which were not sufficiently covered by recharges and/or project funding and altered or ceased these in line with funds.
- **BDA Offices:** Relocating the BDA London Office and BDA Northern Ireland Office.
- **General running costs:** Reduced travel and accommodation costs.

British Deaf Association

Trustees' Annual Report

For the year ended 31 March 2021

Our main task was to carefully rebuild the charity from its downsized shape and to continue reviewing costs and budgets as well as making more funding applications to ensure a more robust and financially stable organisation ahead of recruiting a new Chief Executive Officer (CEO). These measures involved significant effort on an entirely voluntary basis by the Joint Management Group which acted as the de facto CEO following the Executive Director's departure and was in place for almost 18 months. As a result of the much improved finances, the charity was able to appoint a new Chief Executive in late January 2022 and to agree a break even budget for 2022-23. Our focus is now on reviewing and updating our vision, mission and values through a co-production process with members and supporters in order to produce new 3-year plans starting from April 2023.

Small Company Exemptions

The report has been prepared taking advantage of the small companies' exemption of section 415A of the Companies Act 2006.

On behalf of the Board of Trustees



Chair:
DAVID BUXTON

Date: 27TH April 2022
.....

British Deaf Association

Independent Auditors' Report to the Members and Trustees of British Deaf Association For the year ended 31 March 2021

Opinion

We have audited the financial statements of British Deaf Association (the 'charitable company') for the year ended 31 March 2021 which comprise the Statement of Financial Activities (including income & expenditure account), the Balance Sheet, the Statement of Cash Flows, and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice) and the Charities SORP 2019. 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 2021, and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006, the Charities SORP 2019, the Charities and Trustee Investment (Scotland) Act 2005 and regulation 8 of the Charities Accounts (Scotland) Regulations 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing the financial statements, we have concluded that the trustees' (who are also the directors of the company for company law purposes) use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

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

Our responsibilities and the responsibilities of the trustees with respect to going concern are described in the relevant sections of this report.

Other information

The other information comprises the information included in the trustees annual report, other than the financial statements and our auditor's report thereon. Other information includes the trustees' report (incorporating the directors' report). Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any

British Deaf Association

Independent Auditors' Report to the Members and Trustees of British Deaf Association For the year ended 31 March 2021

form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or a material misstatement of the other information. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the trustees' report (which includes the directors' report prepared for the purposes of company law) for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the directors' report has been prepared in accordance with applicable legal requirements.

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the directors' report.

We have nothing to report in respect of the following matters in relation to which the Companies Act 2006, the Charities and Trustees Investment (Scotland) Act 2005 and the Charities Accounts (Scotland) Regulations 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept, or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of directors' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit or
- the trustees were not entitled to prepare the financial statements in accordance with the small companies' regime and take advantage of the small companies' exemption and from the requirement to prepare a strategic report.

Responsibilities of trustees

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

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor responsibilities for the audit of the financial statements

We have been appointed as auditor under section 44(1)(c) of the Charities and Trustee Investment (Scotland) Act 2005 and under Companies Act 2006 and report in accordance with the Acts and relevant regulations made or having effect thereunder.

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

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

We gained an understanding of the legal and regulatory framework applicable to the charitable company and the sector in which it operates and considered the risk of the charitable company not complying with the relevant laws and regulations including fraud; in particular those that could have a material impact on the financial statements. This included those regulations directly related to the financial statements, including financial reporting and tax legislation. In relation to the operations of the charitable company this included compliance with Companies Act 2006, Charities Commission, OSCR, employment law, health and safety and GDPR.

The risks were discussed with the audit team and we remained alert to any indications of non-compliance throughout the audit. We carried out specific procedures to address the risks identified. These included the following:

- Review of legal fees incurred;
- Reviewing minutes of Trustee Board meetings;
- Review of charity's risk management processes;
- Agreeing the financial statement disclosures to underlying supporting documentation;
- Enquiring of management, including those charged with governance;
- Reviewing key accounting policies and estimates

To address the risk of management override of controls, we carried out testing of journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

We reviewed key authorisation procedures and decision making processes for any unusual or one-off transactions. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

British Deaf Association

Independent Auditors' Report to the Members and Trustees of British Deaf Association For the year ended 31 March 2021

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

A further description of our responsibilities is available on the FRC's website at: <https://www.frc.org.uk/auditors/audit-assurance/auditor-s-responsibilities-for-the-audit-of-the-fi/description-of-the-auditor%E2%80%99s-responsibilities-for>

This description forms part of our auditor's report.

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006 and to the charitable company's trustees, as a body, in accordance with Regulation 10 of the Charities Accounts (Scotland) Regulations 2006. Our audit work has been undertaken so that we might state to the charitable company's members and trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members and trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Michael Cooper-Davis FCCA ACA (Senior Statutory Auditor)

For and on behalf of:

Price Bailey LLP

Chartered Accountants

Statutory Auditors

24 Old Bond Street

London

W1S 4AP

Date: 28/04/22

British Deaf Association

Statement of Financial Activities (incorporating an income and expenditure account) For the year ended 31 March 2021

		General Funds	Designated Funds	Unrestricted Funds	Restricted Funds	2021 Total	As restated 2020 Total
	Notes	£	£	£	£	£	£
Income							
Donations and legacies	2	442,507	-	442,507	2,778	445,285	693,998
Other trading activities		13,801	-	13,801	145	13,946	29,816
Investment income		422	-	422	-	422	3,010
		456,730		456,730	2,923	459,653	726,824
Income from charitable activities	3	280,171	-	280,171	585,214	865,385	812,948
Total income		736,901	-	736,901	588,137	1,325,038	1,539,772
Expenditure							
Raising funds							
Fundraising costs		45,095	-	45,095	-	45,095	105,192
Charitable activities							
Costs of charitable activities		363,669	-	363,669	608,632	972,301	1,429,762
Total expenditure	4	408,764	-	408,764	608,632	1,017,396	1,534,954
Net income		328,137	-	328,137	(20,495)	307,642	4,818
Transfers between funds	16	20,000	(20,000)	-	-	-	-
Net movement in funds		348,137	(20,000)	328,137	(20,495)	307,642	4,818
Opening funds as previously stated		(270,013)	66,328	(203,685)	623,285	419,600	363,443
Prior year adjustment	21	241,773	-	241,773	-	241,773	293,112
Adjusted opening balance		(28,240)	66,328	38,088	623,285	661,373	656,555
Funds at 31 March 2021		319,897	46,328	366,225	602,790	969,015	661,373

All movements derive from continuous activities during the above financial year. The notes on pages 32 to 49 form part of these financial statements.

British Deaf Association

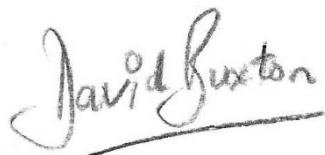
Balance Sheet

For the year ended 31 March 2021

	Notes	£	2021 £	£	As restated 2020 £
Fixed assets					
Tangible fixed assets	9		3,297		3,463
Current assets					
Debtors	11	507,946		437,465	
Cash at bank and in hand		950,056		778,325	
		<u>1,458,002</u>		<u>1,215,790</u>	
Creditors: amounts falling due within one year	12	<u>(196,783)</u>		<u>(185,602)</u>	
Net current assets			1,261,219		1,030,188
Creditors: amounts falling due after one year	13		<u>(295,501)</u>		<u>(372,278)</u>
Total assets less current liabilities			<u>969,015</u>		<u>661,373</u>
Funds					
Restricted funds	15		602,790		623,285
Unrestricted funds					
Designated funds	16		46,328		66,328
General Funds			159,595		123,449
Pension Reserve	18		160,302		(151,689)
Total funds			<u>969,015</u>		<u>661,373</u>

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

Approved by the Board of Trustees on 27th April 2022 and signed on its behalf by:



David Buxton (Chair)

Company Registration No. 2881497

British Deaf Association

Balance Sheet

For the year ended 31 March 2021

The notes on pages 32 to 49 form part of these financial statements.

	Notes	2021 £	As restated 2020 £
Cash flow from operating activities			
Net cash provided by operating activities	A	175,028	107,872
Cash flow from investing activities			
Purchase of tangible fixed assets	9	(3,297)	(6,926)
Net cash used by investing activities		<u>(3,297)</u>	<u>(6,926)</u>
Change in cash and cash equivalents in the year		171,731	100,946
Cash and cash equivalents at 1 April 2020		778,325	677,379
Cash and cash equivalents at 31 March 2021		<u>950,056</u>	<u>778,325</u>

Notes to the cash flow statement for the year 31 March 2021

	2021 £	2020 £
A – Reconciliation of net movement in funds to net cash flows from operating activities		
Net movements in the funds for the year	307,642	4,818
Depreciation charge	3,463	5,828
(Increase) / Decrease in debtors	(70,481)	221,610
(Decrease) in creditors	(65,596)	(124,384)
Net cash provided by operating activities	<u>175,028</u>	<u>107,872</u>
B – Analysis of cash and cash equivalents		
Cash at bank and in hand	<u>950,056</u>	<u>778,325</u>

The notes on pages 32 to 49 form part of these financial statements.

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

1. Accounting policies

1.1 Basis of preparation

The financial statements have been prepared in accordance with the Companies Act 2006, the Charities and Trustee Investment (Scotland) Act 2005, the Charities Accounts (Scotland) Regulations 2006 (as amended) and "Accounting and Reporting by Charities: Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102)" effective from 1 January 2019. The charity is a public benefit entity as defined by FRS 102.

The charity has a dormant subsidiary company Big D Company Limited whose registered office is St. John's Deaf Community Centre, 258 Green Lanes, London N4 2HE. This exists for the purpose of selling merchandise. The charity has not prepared consolidated accounts as inclusion of the results of its subsidiary undertaking, Big D Company Limited, would not be material to the consolidated financial statements.

1.2 Going concern

The Trustees of the charity have considered their obligations to prepare these financial statements on an appropriate basis, having specific regard to the charity's unrestricted funds at 31 March 2021. The funds include provision for the total pension liability at that date of £395k (2019/2020: £468k) relating to its closed multi-employer defined benefit pension scheme that was previously available to participating staff. The charity's funding commitment to the pension scheme remains long term. Overall unrestricted funds are considered adequate to meet all working capital needs for at least 12 months from the date of signature of these accounts.

The Trustees have also assessed the impact of the risks and uncertainties arising from the Coronavirus pandemic on its financial budgets in place for 2021-22 and 2022-23. As set out in more detail under the 'Plans for the future' section of the Trustees' report, the Trustees have agreed a number of actions to make savings in the short to medium term. However, going concern is dependent on future income continuing at an acceptable level and the Trustees are confident that this is achievable.

Therefore at the time of approving the financial statements, the Trustees have a reasonable expectation that the Charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Trustees continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Critical accounting estimates and judgements

To be able to prepare financial statements in accordance with FRS 102, the charity must make certain estimates and judgements that have an impact on the policies and the amount reported in the annual accounts. The estimates and judgements are based on historical experiences and other factors including expectations of future events that are believed to be reasonable at the time such estimates and judgements are made. The items in the accounts where these judgements have been made include;

- estimating the liability of the multi-employer pension scheme.

1.4 Income

Income for both restricted and unrestricted funds are recognised in full in the Statement of financial activities in the year in which they are receivable. Voluntary income is received by way of legacies and donations and is included in full in the Statement of financial activities when receivable. Volunteer time is not included in the financial statements.

Legacies are recognised at the earlier of actual receipt or on receipt of Estate accounts which confirm the BDA's entitlement to receive the funds, the probability of receipt and provide an accurate measure of the legacy. If the legacy is in the form of an asset other than cash or an asset listed on a recognised stock exchange, recognition is subject to the value of the asset being able to be reliably measured and title to the asset has passed to the charity. Recognition is not taken for legacies subject to a life interest as they do not meet the SORP's recognition criteria.

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

Investment income is recognised on a receivable basis. All grants (including from government) are accounted for when the charity has entitlement to the funds, and performance related conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably.

1.5 Expenditure

The costs of raising funds relate to the costs incurred by the charitable company in raising funds for its charitable work. Governance costs are primarily associated with constitutional and statutory requirements. Expenditure is recognised in the period in which they are incurred. Resources expended include attributable VAT which cannot be recovered. Resources expended are allocated to the activity where the cost relates directly to that activity. Other costs represent the cost of charitable activities that cannot be directly attributed (Directors, Administration, Finance, Human Resources and Information Technology) but which are incurred to deliver our services are apportioned across other activities on the basis of their use of those resources.

1.6 Tangible fixed assets and depreciation

Tangible fixed assets are stated at cost less depreciation. Items of equipment are capitalised where the purchase price exceeds £500. Depreciation costs are allocated to activities on the basis of the use of the related assets in those activities. Assets are reviewed for impairment if circumstances indicate their carrying value may exceed their net realisable value and value in use. Depreciation is provided at rates calculated to write off the cost less estimated residual value of each asset over its expected useful life using the straight-line method. The depreciation rates in use are as follows:

Computer equipment	2 years
Fixtures, fittings & equipment	2 years

1.7 Leasing and hire purchase commitments

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.

1.8 Cash and cash equivalents

Cash and cash equivalents include cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

1.9 Pensions

The charitable company participates in a multi-employer pension scheme, the Pension Trust's Growth Plan. The assets of the Scheme are held in an independently administered fund. (see note 14). In accordance with FRS 102 section 28, the SOFA includes;

- the cost of benefits accruing during the year in respect of current and past service (charged against net income).
- The increase in the present value of the scheme's liabilities arising from the passage of time (also charged against net income:

The charity also has a defined contribution pension scheme for existing staff. The amount charged in the Statement of financial activities in respect of the defined contribution pension scheme is the contributions payable in the year. All allocations (income or expenditure) arising from the pension schemes are charged to unrestricted funds.

1.10 Accumulated funds

Unrestricted funds are donations and other income receivable or generated for the objects of the charity.

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

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 support costs. Designated funds are unrestricted funds earmarked by the Trustees for particular purposes.

1.11 Constitution, address and legal status

The British Deaf Association is a private company limited by guarantee incorporated in England and Wales (company registration number 2881497), and also a registered charity (charity registration number 1031687, England and Wales, SCO42409, Scotland). The registered office is, St. John's Deaf Community Centre, 258 Green Lanes, London N4 2HE. The charitable company is limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to 25 pence. As at 31 March 2021 there were 9 members (2020: 8 members).

1.12 Functional currency

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

1.13 Financial instruments

The charity only has financial assets and financial liabilities of a kind that qualify as basic financial instruments. Basic financial instruments are initially recognised at transaction value and subsequently measured at their settlement value. Fixed assets are recorded at depreciated historical cost and all other assets and liabilities are recorded at cost which is their fair value.

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

2 Donation and Legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Donations and gifts	58,622	-	2,778	61,400
Legacies receivable	383,885	-	-	383,885
Total	442,507	-	2,778	445,285

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Donations and gifts	41,097	-	3,500	44,597
Legacies receivable	460,368	-	189,033	649,401
Total	501,465	-	192,533	693,998

3 Charitable Activities

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Sign Language Projects	18,669	-	48,757	67,426
Deaf Children, Youth and Families Projects	19,696	-	112,074	131,770
Deaf Community Advocacy Projects	89,337	-	183,946	273,283
Deaf Access and Inclusion Projects	43,143	-	101,811	144,954
Others	109,326	-	138,626	247,952
Total	280,171	-	585,214	865,385

	Unrestricted funds	Designated funds	Restricted funds	Total 2020
	£	£	£	£
Sign Language Projects	2,630	-	19,824	22,454
Deaf Children, Youth and Families Projects	39,392	-	308,993	348,385
Deaf Community Advocacy Projects	34,919	-	136,508	171,427
Deaf Access and Inclusion Projects	18,550	-	131,267	149,817
Others	120,865	-	-	120,865
Total	216,356	-	596,592	812,948

Included within income from charitable activities are government grants received amounted to £439,837 (2020: £220,083). There were no unfulfilled conditions or other contingencies attaching to these grants (2020: none).

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

4 Expenditure

	Unrestricted funds	Designated funds	Restricted funds	Total 2021
	£	£	£	£
Costs of raising funds	45,095	-	-	45,095
Charitable expenditure	289,675	-	608,632	898,307
Other – pension scheme costs	73,994	-	-	73,994
Total	408,764	-	608,632	1,017,396

	Unrestricted funds	Designated funds	Restricted funds	Restated 2020 Total
	£	£	£	£
Costs of raising funds	105,192	-	-	105,192
Charitable expenditure	678,112	-	708,660	1,386,772
Other – pension scheme costs	42,990	-	-	42,990
Total	826,294	-	708,660	1,534,954

	Staff costs	Depreciation	Other costs	Total 2021
	£	£	£	£
Costs of raising funds	43,163	-	1,932	45,095
Charitable activities:				
Direct costs	477,702	-	129,504	607,206
Support costs	136,461	3,463	132,703	272,627
Governance costs	-	-	18,474	18,474
	657,326	3,463	282,613	943,402
Other expenditure:				
Pension finance charges	10,522	-	-	10,522
Remeasurements of scheme valuation	13,515	-	-	13,515
Pension scheme administration expenses	49,957	-	-	49,957
Total	731,320	3,463	282,613	1,017,396

	Staff costs	Depreciation	Other costs	Restated 2020
	£	£	£	£
Costs of generating funds	95,142	-	10,050	105,192
Charitable activities:				
Direct costs	664,222	-	176,368	840,590
Support costs	210,336	5,828	284,161	500,325
Governance costs	2,483	-	43,374	45,857
	972,183	5,828	513,953	1,491,964
Other expenditure:				
Pension finance charges	7,188	-	-	7,188
Remeasurements of scheme valuation	(12,700)	-	-	(12,700)
Pension scheme administration expenses	48,502	-	-	48,502
Total	1,015,173	5,828	513,953	1,534,954

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

Analysis of charitable expenditure	Direct		Indirect		Total 2021
	Staff costs	Other costs	Staff costs	Other costs	
	£		£	£	
Sign Language Projects	27,818	12,481	20,051	7,304	67,654
Deaf Children, Youth and Families	159,305	32,135	35,817	46,095	273,352
Deaf Community Advocacy Projects	59,927	41,547	19,549	21,106	142,129
Deaf Community Development	-	65	6,691	2,855	9,611
Policy and Campaigns	20,608	26	2,676	1,176	24,486
Deaf Access and Inclusion	118,405	13,821	23,026	25,182	180,434
Publication, Membership & Communications	79,478	694	20,354	20,375	120,901
Deaf Training Projects	12,162	-	-	1,361	13,523
BSL Media, Governance, Access to Work and Others	-	28,734	8,295	29,188	66,217
Total	477,703	129,503	136,459	154,642	898,307

	Staff costs	Other costs	Staff costs	Other costs	Total 2020
	£		£	£	£
Sign Language Projects	17,173	(793)	31,882	22,641	70,903
Deaf Children, Youth and Families	284,660	26,746	62,372	106,157	479,935
Deaf Community Advocacy Projects	58,755	(2,775)	25,808	44,183	125,971
Deaf Community Development	-	373	10,084	8,177	18,634
Policy and Campaigns	39,678	944	4,034	5,171	49,827
Deaf Access and Inclusion	142,051	12,959	29,173	73,453	257,636
Publication, Membership & Communications	94,931	19,164	35,838	15,777	165,710
Deaf Training Projects	26,974	193	-	851	28,018
BSL Media, Governance, Access to Work and Others	-	119,557	13,628	56,953	190,138
Total	664,222	176,368	212,819	333,363	1,386,772

Analysis of support costs	2021	2020
	£	£
Premises and related costs	53,389	80,110
Travel and accommodation	750	93,373
Office costs	82,662	96,200
Training and related costs	669	7,548
Governance costs	18,474	43,374
Consultancy	115,066	147,282
Other costs	11,603	46,066
Total	282,613	513,953

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

5	Costs of generating donations and legacies	2021 (£)	2020 (£)
	<i>Other costs comprise:</i>		
	Costs of generating donations and legacies	1,932	10,050
		1,932	10,050

6	Governance costs	2021 (£)	2020 (£)
	<i>Other governance costs comprise of:</i>		
	Audit fees	8,000	10,000
	Legal and professional fees	8,923	11,673
	Trustees costs (including staff costs)	1,551	24,184
		18,474	45,857

Included within Trustees' costs is £1,551 (2020: £8,333) paid to 8 (2020: 9) Trustees, with respect to reimbursement of travel, hotel and subsistence expenses relating to the business of the charity. None of the Trustees (or any persons connected with them) received any remuneration during the year (2020: £Nil).

7	Employees	2021	2020
	<i>The average head count of employees during the year was:</i>		
	Deaf Community Advocacy	6	4
	Deaf Community Development	4	8
	Deaf Access and Inclusion	9	9
	Deaf Children, Youth and Families	23	49
	BSL and Deaf Films Development	2	2
	BDN / BSL Media and Communications	2	2
	Policy and Campaigns	1	2
	Support Staff	3	3
		50	79

8	Employment costs	2021 (£)	2020 (£)
	Wages and salaries	518,315	706,895
	Social security costs	40,666	61,050
	Redundancy costs	12,030	-
	Other pension costs	20,415	27,989
	Sub total	591,426	795,934
	Other staff related costs	102,304	167,900
	Total	693,730	963,834

There were no employees who annual emoluments were £60,000 or more (2020 – Nil). The key management and personnel of the charity was the Executive Director. Total remuneration with respect to key management and personnel amounted to £16,712 (2020 - £55,000).

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

9 Tangible fixed assets	Computer equipment £	Fixtures, fittings & equipment £	Total £
Costs			
At 1 April 2020	82,683	12,710	95,393
Additions	3,297	-	3,297
At 31 March 2021	85,980	12,710	98,690
Depreciation			
At 1 April 2020	79,220	12,710	91,930
Charge for the year	3,463	-	3,463
At 31 March 2021	82,683	12,710	95,393
Net book value			
At 31 March 2021	3,297	-	3,297
At 31 March 2020	3,463	-	3,463

10 Subsidiary company

Holdings of more than 20%

The company holds more than 20% of the share capital of the following company:

Company	Country of registration or incorporation	Class	Shares held %
Big D Company Limited	England and Wales	Ordinary	100

The aggregate amount of capital and reserves and the results of this undertakings for the last financial year were as follows:

	Principal activity	Capital & reserves £	Profit / (Loss) £
Big D Company	Dormant	-	-

It was considered necessary to impair the investment in Big D Company Limited due to sustained losses attained in the subsidiary company before discontinuing its use.

11 Debtors	2021 £	2020 £
Trade debtors	15,268	12,333
Other taxation and social security	-	-
Other debtors	373,324	371,485
Prepayments and accrued income	119,354	53,647
	507,946	437,465

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

12 Creditors: amounts falling due within one year	2021	As restated
	£	2020 £
Trade creditors	3,792	686
Taxation and social security costs	6,691	2,605
Other creditors	1,974	3,286
Deficit repayment plan on multi-employer pension scheme	99,711	95,996
Accruals and deferred income (see below)	84,615	83,029
	196,783	185,602

Included within creditors: amounts falling due within one year are the following movements in deferred income;

	2021	2020
	£	£
Deferred income brought forward	39,770	40,677
Income deferred in the year	59,733	39,770
Deferred income released from prior year	(39,770)	(40,677)
Deferred income carried forward	59,733	39,770

Deferred income is disclosed in the financial to show to what extent income has been received recognised as income in a future accounting period. Income deferred relates to grants received but which relate to a future period.

13 Creditors: amounts falling due after one year	2021	As
	£	restated 2020 £
Deficit repayment plan on multi-employer pension scheme	295,501	372,278

14 Pension and other post-retirement benefit commitments (as restated see note 21)

The company participates in a multi-employer scheme which provides benefits to some 950 non-associated participating employers. The scheme is a defined benefit scheme in the UK. It is not possible for the company to obtain sufficient information to enable it to account for the scheme as a defined benefit scheme. Therefore, it accounts for the scheme as a defined contribution scheme.

The scheme is subject to the funding legislation outlined in the Pensions Act 2004 which came into force on 30 December 2005. This, together with documents issued by the Pensions Regulator and Technical Actuarial Standards issued by the Financial Reporting Council, set out the framework for funding defined benefit occupational pension schemes in the UK.

The scheme is classified as a 'last-man standing arrangement'. Therefore, the company is potentially liable for other participating employers' obligations if those employers are unable to meet their share of the scheme deficit following withdrawal from the scheme. Participating employers are legally required to meet their share of the scheme deficit on an annuity purchase basis on withdrawal from the scheme.

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

A full actuarial valuation for the scheme was carried out at 30 September 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2019 to 31 January 2025	£11,243,000 per annum	Payable monthly and increasing by 3% each on 1 st April
--------------------------------------	-----------------------	--

Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions

From 1 April 2016 to 30 September 2025	£12,945,440 per annum	Payable monthly and increasing by 3% each on 1 st April
From 1 April 2016 to 30 September 2028	£54,560 per annum	Payable monthly and increasing by 3% each on 1 st April

The recovery plan contributions are allocated to each participating employer in line with their estimated share of the Series 1 and Series 2 scheme liabilities.

Where the scheme is in deficit and where the company has agreed to a deficit funding arrangement the company recognises a liability for this obligation. The amount recognised is the net present value of the deficit reduction contributions payable under the agreement that relates to the deficit. The present value is calculated using the discount rate detailed in these disclosures. The unwinding of the discount rate is recognised as a finance cost.

Present Values of Provision (as restated)

	31 March 2021 (£000s)	31 March 2020 (£000s)	31 March 2019 (£000s)
Present value of provision	395	468	568

Reconciliation of Opening and Closing Positions (as restated)

	Year Ending 31 March 2021 (£000s)	Year Ending 31 March 2020 (£000s)
Provision at start of period	468	568
Unwinding of the discount factor (interest expense)	10	7
Deficit contribution paid	(97)	(94)
Remeasurements – impact of any change in assumptions	14	(13)
Remeasurements – amendments to the contribution schedule	-	-
Provision at end of period	395	468

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

Income and Expenditure Impact

	Year Ending 31 March 2021 (£000s)	Year Ending 31 March 2020 (£000s)
Interest expense	10	17
Remeasurements – impact of any change in assumptions	14	(13)
Remeasurements – amendments to the contribution schedule	-	-
Scheme administration expenses	50	49
Total	74	53

Assumptions

	31 March 2021 % per annum	31 March 2020 % per annum	31 March 2019 % per annum
Rate of discount	0.66	2.53	1.39

The discount rates shown above are the equivalent single discount rates which, when used to discount the future recovery plan contributions due, would give the same results as using a full AA corporate bond yield curve to discount the same recovery plan contributions. The following schedule details the deficit contributions agreed between the company and the scheme at each year end period:

Deficit Contribution Schedule (as restated)

Year Ending	31 March 2021 (£000s)	31 March 2020 (£000s)	31 March 2019 (£000s)
Year 1	151	147	143
Year 2	156	151	147
Year 3	161	156	151
Year 4	138	161	156
Year 5	-	138	161
Year 6	-	-	138

The above amounts include deficit reduction contributions and contributions to scheme expenses, which are not shown separately on the schedule. In calculating the deficit funding liability the amounts of the contributions relating to expenses have been estimated and excluded as liabilities within these the financial statements.

The company must recognise a liability measured as the present value of the contributions payable that arise from the deficit recovery agreement and the resulting expense in the income and expenditure account i.e. the unwinding of the discount rate as a finance cost in the period in which it arises. It is these contributions that have been used to derive the company's balance sheet liability.

Subsequent to the year end an actuarial valuation as at 30 September 2020 was completed. This valuation showed assets of £799m, liabilities of £832m and a deficit of £33m. Based on this actuarial valuation a new payment plan was agreed commencing in April 2022. The new plan requires the charity to make deficit reduction contributions of £47,810 and pay scheme administration expenses of £53,441 for the year to 2025, with expenses increasing at 3% per annum. Had the new schedule been in place at the year end the provision would have been £251,570 lower.

The company also operates a defined contribution pension scheme. The assets of the scheme are held in a separate fund from the company. Amounts charged during the year from the defined contribution pension scheme are £20,415, (2020: £27,989) and the amount outstanding at 31 March 2021 was £2,014 (2020: £3,286).

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2021

15 Restricted Funds

	Movement in funds				
	Balance at 1	Income	Expenditure	Transfer	Balance at 31
	April 2020				March 2021
	£	£	£	£	£
Legacies / ADAs	520,380	451	28,076	(9,858)	482,897
Current Project Grants	102,905	587,686	580,556	9,858	119,893
Total	623,285	588,137	608,632	-	602,790

Legacies / ADAs	Balance at 1	Income	Expenditure	Transfer	Balance at 31
	April 2020				March 2021
	£	£	£	£	£
Local Group Legacy Funds	141,438	-	2,825	-	138,613
Youth Funds	4,416	251	251	-	4,416
Scotland Funds	54,259	-	-	-	54,259
Greater London Funds	50,000	-	10,000	-	40,000
Research Funds	84,774	-	15,000	-	69,774
Holiday Schemes Funds	129,851	-	-	(9,858)	119,993
Other Restricted Funds	25,030	-	-	-	25,030
Area Deaf Associations	30,612	200	-	-	30,812
Total	520,380	451	28,076	(9,858)	482,897

The above transfers represent permitted expenditure on restricted support costs for each project transferred in line with activity.

Current Project Grants	Balance at 1	Income	Expenditure	Transfer	Balance at 31
	April 2020				March 2021
	£	£	£	£	£
Scottish Government: Equality	431	72,680	72,679	-	432
Deaf Roots & Pride (N. Ireland)	1,566	17,400	28,824	9,858	-
Scottish Government: Section 16b	6,453	-	-	-	6,453
Dementia Project (Scotland)	26,429	12,804	11,010	-	28,223
Big Lottery (Wales) Advocacy	17,747	80,418	98,165	-	-
Deaf Advocacy (Wales)	400	-	-	-	400
BSL Case Scenarios (Scotland)	11,886	-	4	-	11,882
Deaf Children's Literacy	37,993	-	-	-	37,993
Deaf Access & Inclusion (England)	-	30,811	6,295	-	24,516
Deaf Advocacy (N. Ireland)	-	102,763	94,351	-	8,412
Deaf Roots & Pride (Black Country)	-	2,444	862	-	1,582
Deaf Roots & Pride (Scotland)	-	49,984	49,984	-	-
Covid-19 Project (N. Ireland)	-	28,596	28,596	-	-

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Covid-19 Project (Scotland)	-	67,108	67,108	-	-
Covid-19 Project (Leicestershire)	-	24,503	24,503	-	-
BSL Companions (Scotland)	-	9,145	9,145	-	-
Scottish Government: Health	-	48,382	48,382	-	-
Scottish Government: Digital Comm	-	31,000	31,000	-	-
Welsh Government: BSL Policies	-	4,850	4,850	-	-
Dementia Research (Scotland)	-	4,423	4,423	-	-
Deaf Heritage Films Project	-	375	375	-	-
Total		102,905	587,686	580,556	9,858
					119,893

Comparative 2020

	Balance at 1 April 2019	Income	Expenditure	Transfer	Balance at 31 March 2020
	£	£	£	£	£
Legacies / ADAs	371,802	189,548	40,970	-	520,380
Current Project Grants	169,562	601,033	667,690	-	102,905
Total	541,364	790,581	708,660	-	623,285

Legacies / ADAs

	£	£	£	£	£
Local Group Legacy Funds	169,772	-	28,334	-	141,438
Youth Funds	4,416	515	515	-	4,416
Scotland Funds	-	54,259	-	-	54,259
Greater London Funds	-	50,000	-	-	50,000
Research Funds	-	84,774	-	-	84,774
Holiday Schemes Funds	141,968	-	12,117	-	129,851
Other Restricted Funds	25,030	-	-	-	25,030
Area Deaf Associations	30,616	-	4	-	30,612
Total	371,802	189,548	40,970	-	520,380

Current Project Grants	Balance at 1 April 2019	Income	Expenditure	Transfer	Balance at 31 March 2020
	£	£	£	£	£
Scottish Government: Equality	3,124	69,946	72,639	-	431
Deaf Roots & Pride (N. Ireland)	-	63,821	62,255	-	1,566
Scottish Government: Section 16b	6,878	36,228	36,652	-	6,454
Dementia (Scotland)	27,604	53,188	54,363	-	26,429
Big Lottery (England) Advocacy	4,397	-	4,397	-	-
Big Lottery (Wales) Advocacy	21,207	128,701	132,161	-	17,747
Deaf Advocacy (Wales)	400	-	-	-	400
BSL Case Scenarios (Scotland)	8,226	19,553	15,894	-	11,885
Deaf Children's Literacy	37,993	-	-	-	37,993
Deaf Access & Inclusion: England	7,555	61,322	68,877	-	-

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Deaf Access & Inclusion: N. Ireland	492	-	492	-	-
Deaf Advocacy (NI)	92	82,000	82,092	-	-
Deaf Roots & Pride (Scotland)	51,594	67,254	118,848	-	-
Scottish Government: Section 10	-	18,750	18,750	-	-
Deaf Heritage Films Project	-	270	270	-	-
Total	169,562	601,033	667,690	-	102,905

The membership of the Association has been divided into geographical areas, each of which is headed by an Area Deaf Association which operates separate accounts. These are consolidated into one account as a restricted fund, since the Trustees have ultimate control over these funds. The following splits out the summary results by area.

Area Deaf Associations	At 1 April 2020	Income	Expenditure	At 31 March 2021
	£	£	£	£
East of England Deaf Association (EEDA)	2,116	-	-	2,116
Greater London Deaf Association (GLDA)	652	-	-	652
North East Deaf Association (NEDA)	271	-	-	271
North West Deaf Association (NWDA)	13,731	-	-	13,731
Deaf Association Northern Ireland (DANI)	4,510	-	-	4,510
Scottish Deaf Association (SDA)	2,790	200	-	2,990
Deaf Association Wales (DAW)	2,693	-	-	2,693
South West Deaf Association (SWDA)	2,419	-	-	2,419
East Midlands Deaf Association (EMDA)	472	-	-	472
West Midlands Deaf Association (WMDA)	958	-	-	958
South East Deaf Association (SEDA)	-	-	-	-
Yorkshire & Humberside Deaf Association (YHDA)	-	-	-	-
Total	30,612	200	-	30,812

Area Deaf Associations	At 1 April 2019	Income	Expenditure	At 31 March 2020
	£	£	£	£
East of England Deaf Association (EEDA)	2,116	-	-	2,116
Greater London Deaf Association (GLDA)	652	-	-	652
North East Deaf Association (NEDA)	271	-	-	271
North West Deaf Association (NWDA)	13,731	-	-	13,731
Deaf Association Northern Ireland (DANI)	4,514	-	4	4,510
Scottish Deaf Association (SDA)	2,790	-	-	2,790
Deaf Association Wales (DAW)	2,693	-	-	2,693
South West Deaf Association (SWDA)	2,419	-	-	2,419
East Midlands Deaf Association (EMDA)	472	-	-	472
West Midlands Deaf Association (WMDA)	958	-	-	958
South East Deaf Association (SEDA)	-	-	-	-
Yorkshire & Humberside Deaf Association (YHDA)	-	-	-	-
Total	30,616	-	4	30,612

The nature of the restricted funds is shown below;

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Local Group Legacy Funds: Set up a specific project and local funds for Deaf people bequeathed through Wills to fund activities.

Youth Funds: Set up a specific project funds for Deaf young people to fund activities.

Holiday Schemes Fund: Set up a respite fund for Deaf people to fund specific activities.

Other Restricted Funds: Set up a small number of key Deaf project funding carried over to complete the funding in the next year.

Area Deaf Associations: Set up 12 regional Deaf association funds as part of the BDA run by and for local BDA members.

Deaf Heritage Project: Funded SHARE (The Deaf Visual Archive) online archive bringing together films, photos and memories from around the world with the aim to illustrate the range, richness and depth of the Deaf community and their history.

Scottish Government (Equality Unit): Funded the BSL (Scotland) Act project to support the engagement of BSL users to participate and contribute.

Big Lottery (NI) Deaf Roots & Pride: Funded the activities programme for Deaf children and young adults in Northern Ireland.

Big Lottery (Scotland) Deaf Roots: Funded the activities programme for Deaf children and young adults in Scotland.

Big Lottery (England) Deaf Advocacy: Funded the advocacy service for Deaf people in the Midlands and East London.

Dementia Scotland: Funded the project supporting Deaf people who have dementia and their carers enabling them to share and receive information, knowledge and experiences.

Big Lottery (Wales) Advocacy: Funded the advocacy service for Deaf people in the South Wales.

Deaf Community Advocacy (Wales): Funds the advocacy service for Deaf people in the South Wales.

Deaf Community Advocacy (NI): Funded the advocacy service for Deaf people in Northern Ireland.

Deaf Access and Inclusion (NI): Funded a short term project in Northern Ireland.

Deaf Access and Inclusion (England): Funded a short term project for Deaf people in England.

Deaf Children's Literacy: One-off funding to fund Deaf Children Literacy project

BSL Case Scenario / Give Me BSL: Funded a BSL incentive project in Scotland.

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16 Unrestricted Funds

The income funds of the charity include the following designated funds which have been set aside out of unrestricted funds by the Trustees for specific purposes:

	Movement in funds				
	Restated Balance at 1 April 2020	Income	Expenditure	Transfer	Balance at 31 March 2021
	£	£	£	£	£
General Fund	72,110	736,901	(408,764)	(240,652)	159,595
Development Fund	66,328	-	-	(20,000)	46,328
Pension Fund	(100,350)	-	-	260,652	160,302
Total	38,088	736,901	(408,764)	-	366,225

Comparatives 2020

	Movement in funds (as restated)				
	Balance at 1 April 2019	Income	Expenditure	Transfer	Balance at 31 March 2020
	£	£	£	£	£
General Fund	237,562	749,191	(826,294)	(88,349)	72,110
Development Fund	86,328	-	-	(20,000)	66,328
Pension Fund	(208,699)	-	-	108,349	(100,350)
Total	115,191	749,191	(826,294)	-	38,088

Pension Fund: Since April 2013, the Pensions Trust has required the BDA to pay additional pension contributions. Our pension liability debt is currently nearly £400,000 and we have £555,514 cash allocated in the Pension Reserve Fund (note 18) for this. Based on the September 2020 actuarial valuation a new payment plan was agreed commencing in April 2022. The new plan requires the charity to make deficit reduction payments of £47,810 and pay scheme administration expenses of £53,441 for the year to 2025, with expenses increasing at 3% per annum. The charity's unrestricted income is unpredictable, especially unknown legacy income, hence why the Board's priority is to protect the BDA's long-term future by ensuring there are sufficient funds allocated to its pension reserve fund.

Development Fund: The main purpose of the Development Fund is to cover new business development opportunities, for example hiring a specialist consultant to help re-design the charity's database.

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17 Analysis of changes in net debt

	Balance at 1 April 2020	Cash flows	Other non- cash changes	Balance at 31 March 2021
	£	£	£	£
Cash and cash equivalents				
Cash	778,325	171,731	-	950,056

18 Analysis of net assets between funds

	General Funds	Designated Pension	Designated Funds	Restricted Funds	Total
	£	£	£	£	£
Fund Balances at 31 March 2021 represented by:					
Tangible Fixed Assets	3,297	-	-	-	3,297
Current Assets	193,637	555,514	46,328	662,523	1,458,002
Creditors: amounts falling due within one year	(37,339)	(99,711)	-	(59,733)	(196,783)
Creditors: amounts falling due after one year	-	(295,501)	-	-	(295,501)
	159,595	160,302	46,328	602,790	969,015
Restated Fund Balances at 31 March 2020 represented by:					
Tangible Fixed Assets	3,463	-	-	-	3,463
Current Assets	118,483	367,924	66,328	663,055	1,215,790
Creditors: amounts falling due within one year	(49,836)	(95,996)	-	(39,770)	(185,602)
Creditors: amounts falling due after one year	-	(372,278)	-	-	(372,278)
	72,110	(100,350)	66,328	623,285	661,373

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19 Operating lease commitments

The charity has annual payments in respect of operating leases and licences for office space totalling £6,797 (2020: £15,303) per annum. All the leases and licences expire within one year. The amounts charged in the year amounted to £6,797 (2020: £9,568).

20 Related party transactions

There were no disclosable related party transactions during the year (2020: none).

21 Prior year adjustment

Prior year adjustments were made to remove expense elements incorrectly included in the previous year's deficit recovery liability for the Pensions Trust (see note 14 for details on the recovery plan). This had the effect of reducing the 2020 liabilities by £241,773 and increasing expenditure by £51,339. The overall funds brought forward increased by £293,112.