



A Company Limited by Guarantee

Company No. 2881497

Charity No. 1031687

Scottish Charity No. SCO42409

Report and financial statements

For the year ended

31st March 2022

British Deaf Association

Trustees' Annual Report for the year ended 31st March 2022

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Reference and administrative information

Trustees:

David Buxton, Chair	Chair from 27 th June 2021 (Also Hon. Treasurer)
Lesley Davidson, Vice-Chair	Vice-Chair from 27 th June 2021
John Carberry	
Robert Adam	Term commenced 26 th June 2021
Sabina Iqbal	Co-opted 26 th March 2022
Abigail Gorman	Co-opted 26 th March 2022

Departing Trustees during 2021-22:

Linda Richards, (Chair)	Term ended 26 th June 2021. Co-opted as Trustee 27 th June 2021 and resigned 31 st January 2022
Gloria Pullen (Vice Chair)	Term ended 26 th June 2021
Kevin Buckle	Resigned 16 th April 2021
Matt Kirby	Term ended 26 th June 2021
Deirdre Maguire	Term ended 26 th June 2021

Company number: 2881497

Charity number: 1031687

Scottish Charity number: SCO42409

Registered office: St. John's Deaf Community Centre,
258 Green Lanes,
London, N4 2HE

Chief Executive: Rebecca Mansell (From 28th January 2022)

Bankers: HSBC Bank plc,
29 English Street,
Carlisle,
Cumbria, CA3 8JX

Solicitors: Burnetts,
Victoria House,
Wavell Drive,
Rosehill Industrial Estate,
Carlisle,
Cumbria, CA1 2ST

Auditors: Price Bailey LLP,
24 Old Bond Street,
London, W1S 4AP

Trustees' Annual Report 2021-22

The Trustees are pleased to present their annual report and audited financial statements for the year 1st April 2021 to 31st March 2022.

Who we are

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

Formed in 1890, the BDA is the UK's only national Deaf-led organisation run by Deaf people and which focuses on Deaf people; united by our shared experiences, culture, history, and, most importantly, by our sign languages, BSL and ISL.

The BDA wishes to see a society where Deaf sign language users have the same rights, responsibilities, opportunities and quality of life as everyone else. Consequently, its commitment and work is driven by its services, projects and activities which advocate for those rights, ensure they are realised, valued and protected, challenged when not upheld, and, empower our Deaf communities.

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

DEAF

That we identify ourselves as Deaf people who use sign language. Part of the Deaf community, we – Deaf adults and children alike - share the same language, values, history and cultural experiences.

EQUALITY

That we Deaf people are treated equally, with every opportunity for learning, social, work, leisure and community inclusion.

ACCESS

That, through the provision of sign language, we are able to access services and support on a par with others.

FREEDOM OF CHOICE

That, through sign language, we are empowered with choices to participate, contribute, learn, and work in the same way as others.

Welcome

During the previous financial year, 2020 – 2021, and in the absence of a Chief Executive Officer, the BDA was managed by a Joint Management Group (JMG). Formed in July 2020, this comprised Linda Richards (Chair), Gloria Pullen (Vice-Chair), and David Buxton (Hon. Treasurer). All were unpaid.

From 27th June 2021 until 31st March 2022, the JMG was led by David Buxton (as Chair and Hon. Treasurer), Lesley Davidson (Vice-Chair), and, until 31st January 2022, Linda Richards (Co-opted Trustee). All were unpaid.

The JMG was effectively the de facto CEO (until 28th January 2022), managing the charity, focusing mainly on operations. Without their work, we wouldn't be reporting on a financially healthier, much improved and more robust organisation. This improved financial position enabled the BDA to appoint a paid Chief Executive Officer on 28th January 2022.

The BDA's operations, services and activities during the second year of the Covid-19 pandemic continued unabated due to the sterling efforts of staff and others behind the scenes, and, we continued to attract and secure further funding to support our work and deliver services and activities to the Deaf community including Covid-19 specific funding. A snapshot of the main elements of the work that we have undertaken in each of the four Home Nations of the UK is given in this report.

One standout for us as an organisation and as a Deaf BSL community has to be the British Sign Language Act 2022 which, at long last, accords us with a legal status for our sign language. This started with the launch of our campaign on 18th March 2021 which demanded that after 18 years of the original official "recognition" of our language but still no legal status of same, it was time to stop the pseudo-celebrations and get our language enshrined in law. The BSL Act Now! campaign led by the BDA concluded with the successful passing of the BSL Bill that was brought as a Private Member's Bill by Rosie Cooper, MP for West Lancashire, and supported by the government. This received Royal Assent on 28th April 2022.

This campaign was remarkable on so many levels. With no funding but lots of goodwill, 8 other Deaf organisations came together to join the BDA, along with 56 hard-working volunteers, to drive this campaign forward. The volunteers helped with the hard graft of contacting all the MPs in under 2 months with 572 responding – an amazing 88% response rate. Effectively, we drove a campaign that is unprecedented in terms of seeing our proposed Bill adopted by an MP, successfully selected for debate, sail through the parliamentary process becoming an Act in just 14 months from when Linda Richards, the then Chair, first mooted this idea in February 2021. Even I, as the leader of this campaign, could not have envisaged the momentum, explosion of activity and engagement on social media about our campaign, and, the wonderful outcome.

The Act is the start of more work that we will need to do to ensure that every public body provides for all Deaf sign language users and is a model for the private sector to follow. Linda Richards' work in overseeing and managing the BDA on a daily basis – voluntarily – during this time allowed me free rein to lead the campaign for a BSL Bill. My profound thanks to her for everything she has done for the BDA.

My heartfelt thanks to all who supported us in this remarkable achievement and, if I may, special thanks and gratitude to my wife, Bronwynne Buxton, and friend, Claire Cummings, who led and organised the teams of stewards and volunteers along with arranging everything else that was necessary for the successful BSL Bill Rallies which were held in London. These Rallies brought together so many and there were joyous scenes of celebrations as each stage of the Bill passed, and then, was finally enshrined in law, receiving Royal Assent on 28th April 2022.

This Act recognises BSL in England, Wales and Scotland. As equality law is devolved in Northern Ireland, the BSL Act 2022 does not extend there in recognition of both British and Irish Sign Language among the Northern Irish Deaf community. While both sign languages were officially recognised as minority languages in Northern Ireland in March 2004, we also need a legal status there. Majella McAteer, from our Northern Ireland office was seconded to Northern Ireland's Department for Communities in August 2021, specifically to support them in preparing for the introduction of Northern Ireland's BSL and ISL Bill. We look forward to the developments with this which will consolidate the position of both these sign languages in Northern Ireland.

The financial accounts show a healthy surplus which is another good note on which to end the year. It is due to the sterling efforts of the JMG, senior staff and our freelance fundraiser that we have been able to achieve this healthy position. This position – tenuous and precarious just two years before - enabled us to embed plans for the future – such as recruiting for a CEO which we were able to do at the end of January 2022.

The BDA was operating during an ongoing and sustained period of Covid-19, one full of uncertainty, with national and local restrictions, the onset of new variants of the coronavirus, and, the impact of these on a return to meeting in person, return to the office, and, hybrid working patterns.

Despite the difficulties of securing funding during Covid-19 with many funders changing their criteria for funding awards, the BDA has continued to achieve a consistent and regular stream of project funding income enabling it to provide a varied range of services for the Deaf Community. Readers will be able to see accounts of this work in this report. It is a remarkable testament to the staff of the BDA that they have continued to deliver high quality services in such circumstances.

Further to the move of our London office to more suitable and cheaper premises in 2020, we undertook further cost-saving measures with overhauls and audits of our Cardiff, Belfast and Derby offices. The Belfast office has relocated and is now based within another Deaf organisation's premises. The Cardiff office and basement has been cleared making for a better working environment, and, the move out of the Derby office was imposed on all tenants by the landlords as it was no longer viable for them to maintain the premises. We await information about new premises in Derby for our staff.

It is appropriate to reflect upon, and commend, just how much has been achieved by a national organisation of just 20 part- and full- time staff along with the significant amount of voluntary work by the JMG during 2021-22. Sessional staff including mentors, sign language tutors, befrienders and outreach workers helped deliver some of our project work and, being members of the Deaf Community themselves, they fully engaged with our work and ethos as they know and appreciate the value of this work for their peers, namely, Deaf sign language users in the community.

I hope this report provides an interesting and informative overview of the BDA's work – as well as about the many other incidental tasks we undertook - in 2021-22. My thanks to our staff, volunteers, funders, members, and, colleagues on the Board of Trustees for their generosity and hard work in continuing to make a big difference for our Deaf community.



David Buxton
Chair

Our work

The Covid-19 pandemic continued to dominate our lives - and how we managed our lives - but the BDA was uncompromising in its delivery of a wide range of projects, services and activities for the Deaf community – including achieving new and exciting funding awards. In addition, as reported elsewhere, we also undertook the biggest campaign ever seen in our quest to achieve a BSL Act.

The following highlights some of the key services and work of the BDA during the year 2021-2022.

Visual Language Services

As stated elsewhere, achieving a BSL Act after just 14 months of work has to be the absolute pinnacle and highlight of our work, and, justification of our existence as the only national organisation for Deaf sign language users.

The campaign for a BSL Act was, naturally, in sign language. Sign language is the *raison d'être* of the BDA and its members. The medium of video is ideal for sign language and is the main activity of our Visual Language Services (VLS) team.

The VLS team of three staff (covering the equivalent of two full-time posts) - with some volunteers and freelancers - undertook the enormous and often time-pressured task of producing posters, and, filming, editing and producing videos with spoken translations and/or subtitles, as well as hosting livestreams about the BSL Bill and the BDA's campaign, and then, ensuring these were posted across all our social media platforms. Their work-rate was phenomenal and the demands on them incessant but, what a result! A BSL Act!

In addition, the VLS team supported their colleagues in the organisation with their own work in providing BSL (and in Northern Ireland, both BSL and ISL) videos of activities and project work as well as with the production of reports, and, videos relating to the pandemic and associated government regulations and restrictions thus ensuring that Deaf people had access to crucial and accurate information in sign language.

145 videos were produced and 20 livestreams were hosted by the whole of the organisation reaching over 1 million views. Campaign and information videos about the BSL Bill were undoubtedly a major "must-watch" and contributed to the increase in viewing figures in the UK and across the world. However, the BDA has noted regular year-on-year increases in its reach to Deaf sign language users. One advantage of social media is it has no boundaries, and, no cut-off date so the videos and livestreams remain on our social media and website for all to see, catch up with, revisit, and, enjoy or benefit from whether seen the day they are posted, or later.

In addition to their work for the BDA, the VLS team were commissioned to make videos, host livestreams and provide other media services for external customers in the public and private sectors.

England

BSL Helpline for East Midlands

We received funding from the National Emergency Trust to continue to deliver a BSL Helpline for Deaf people living in the East Midlands so they were able to access information or advice in BSL during the Coronavirus pandemic. The BSL Helpline responded to 481 enquiries during this period. We also provided advice and information to 35 organisations and public services. We created ten BSL information videos during this time which were viewed by over 11,000 people.

NHS Leicester City Clinical Commissioning Group

We carried out a series of consultation interview sessions with Deaf people to ascertain their views as part of the review of the mainstream mental health provision in Leicester and Leicestershire.

Awareness of Smart Meters for West Midlands

The BDA was funded by Smart Energy GB to raise awareness and understanding of Smart meters. This included knowing their consumer rights when requesting an installation of a smart meter. This initially was provided via delivering a BSL Helpline to respond to enquiries directly relating to smart meters due to Coronavirus restrictions. As the restrictions lifted and groups reconvened, delivery was changed to attending various Deaf groups in the West Midlands delivering awareness sessions for 229 Deaf people. The BDA hosted a live streamed event with Smart Energy GB and produced 3 information videos to explain what smart meters were for, how they worked, and, how to ask for a smart meter.

Combating Loneliness through British Sign Language

The BDA was funded by the UK Government's Department of Digital, Culture, Media, and Sport to assist with combating loneliness. The BDA arranged and hosted five live streamed events which consisted of interviewing Deaf people to discuss various issues. These included: understanding wellbeing and mental health, the work organisations provide to reduce loneliness for Deaf people, and, how community members can help. In addition, the BDA attended 14 Deaf Clubs, Deaf groups, and Deaf schools across England to deliver information about loneliness to 300 Deaf attendees including Deaf adults and Deaf young people. The BDA created BSL video translations on 'Definitions of Loneliness', 'How to cope with Loneliness', and, 'Top Ten Tips to reduce Loneliness'.

Black Country Deaf Roots and Pride project

The BDA was funded by Children in Need to deliver this project. We provided 1:1 support and advice to 43 Deaf young people in the Black Country area. These were delivered through trained Deaf mentors who worked via Zoom or face-to-face. In addition, the BDA organised 5 activities benefitting 27 young Deaf people who met together along with their mentors.

Wales

Advocacy Services for Deaf Adults

Funded by The National Lottery Community, this service worked with health and social service providers and representatives of the sign language community to: investigate, identify, migrate, and remove where possible, barriers to effective access to public services. Key highlights during 2021 - 2022 included:

Aneurin Bevan Community Health Council and Aneurin Bevan University Health Board.

Following BSL Equality Training, a 'Good Practice' guide was produced for all staff members of the Health Board to adhere to. This 'Good Practice' guide led to the establishment of a pilot Video Relay Service for patients and staff to use to enable effective communication. This pilot ran until the end of March 2022.

Electoral Commission

As a result of a collaboration between the Electoral Commission and BDA Cymru, more BSL users were able to access the information which would lead to a greater uptake of voting rights for BSL users.

Public Health Wales

BDA Cymru engaged with Public Health Wales in a consultancy capacity to ensure their health information was accessible to BSL Users. This reassured members of the Deaf community that the public health information being disseminated on topics such as vaccinations, screenings, and other health awareness posts were appropriate for them as sign language users.

BSL Covid-19 Response Team

We continued the work of the Response Team whose main focus was to provide news, guidance and information in BSL for Deaf people living in Wales. This included culturally-friendly translations of the Welsh Government News briefings. Three videos per week were produced as was statistical information from Public Health Wales.

Care and Repair

BDA Cymru were commissioned to deliver an information and referral service between Deaf people and the Wales Care and Repair Service. This included an advice service, information sessions to Deaf groups, and, information videos in BSL.

BSL Charter

A BSL Charter audit was carried out at the request of the Welsh Government in order to assess how they would meet the pledges of the BSL Charter. The involved interviewing key Welsh Government staff, and, to engage with members of the Deaf community in Wales. Deaf people's views were obtained and this information assisted the BDA in creating a comprehensive report with a list of recommendations which was submitted to the Welsh Government for their consideration.

'Knowing Your Rights' Roadshows

Funded by Disability Wales, the BDA organised and delivered a series of workshops entitled 'Knowing Your Rights' via Zoom and in-person presentations. We visited 8 Deaf Clubs in South Wales and delivered 4 online sessions via Zoom for the wider Deaf community in Wales. At these sessions, Deaf people were able to learn about their rights and how these related to various pieces of Welsh legislation.

Scotland

Post COVID-19 News Briefings

BDA Scotland produced 34 BSL summaries of the Scottish Government's COVID-19 news briefings. These enabled Deaf BSL users to access the information in their first language, BSL, and, with an appropriate cultural delivery.

BSL Call Companions (Befrienders) Scheme

We completed the Covid-19 Befrienders scheme which was vital in offering home visits, online, and face-to-face BSL chats, and, books about the history of the BDA, in order to combat the loneliness experienced by older members of our Deaf community as a result of the various pandemic restrictions which were particularly stringent in Scotland.

Scottish Local Authorities and NHS Boards

Four 'Summary of Progress' reports were undertaken on Local Authorities' & NHS Boards' BSL Plans through consultation and feedback at our BSL Roadshows with public bodies and members of the Deaf community.

Equality & Human Rights

BDA Scotland received funding from the Scottish Government's Equality and Human Rights Fund to focus on the BSL (Scotland) Act 2015 and the BSL National Plan 2017-2023. This is a three-year project running from October 2022 – September 2024.

BSL Helpline

The BSL Helpline supported 38 clients with advocacy with, information about, and, signposting to, Scotland's Local Authorities and NHS Health Boards.

BSL Blethers

Six monthly live-streamed online discussions were run, reducing social isolation and improving mental health and wellbeing by delivering information on a wide range of topics for the Deaf community. Eleven guest speakers were involved – all Deaf.

Deaf Roots and Pride (DRP) Transitions project

Recruited 28 Deaf role models to meet Deaf young people via online, face-to-face activities and interviews. Seven videos were made by Youth Advisory Group members, who interviewed Deaf role models and Deaf young people. Deaf role models visited schools to give practical workshops enabling pupils to learn about different career paths.

The DRP Transitions webpage has BSL information videos and photos featuring Deaf role models, to promote them to Deaf young people. Two YAG members supported and advised parents of Deaf young people in a workshop for parents.

The Jock Young Award 2021 was promoted widely and 6 Deaf young people were nominated. One winner and the runners-up all received certificates.

Rights for Deaf young people

We welcomed 41 Deaf young people from four schools to workshops designed to support them to confidently understand and access their full citizenship and human rights.

Deaf Dementia Research Report

A report on Deaf people with dementia and care homes in Scotland was produced in March 2022. The research involved collecting and analysing data from 12 Scottish care homes and members of the Deaf community.

BSL Dementia Videos

Nine BSL videos were created with University of Stirling, covering how to make a home more dementia friendly for someone living with dementia.

Northern Ireland

Advocacy Services for Deaf Adults

The service, funded by the Department of Health Strategic Planning and Performance Group (SPPG), advocates with Deaf BSL and ISL users to ensure equal access to health and social care services throughout Northern Ireland.

Key highlights during 2021 - 2022 included:

Individual advocacy casework

123 individuals were supported and empowered, with representation to a number of health and social care practitioners and service providers, to improve practices, provision and access.

Belfast Health and Social Care Trust (BHSCT) Established in May 2021, the group, consisting of service users and carers of service users who are Deaf and Sign Language users and access Belfast Trust services, are involved in improving and developing health and social care service provision. The BDA's NI Advocacy Services team played a key role in supporting Deaf residents within this Trust area.

Information sessions

Eleven information sessions were delivered to 59 people across all 5 Trusts. We worked in partnership with mainstream organisations covering topics, such as, Eye Care, Self-Directed Support, A Healthy Gut, and 'Life after Lockdown' – an invaluable mental health and wellbeing information session addressing issues, questions and concerns about returning to "normality".

Community forums and consultations

We set up 19 community forums and consultations involving 119 service users, via online Advocacy Hubs, coffee mornings and in-person sessions discussing issues, such as, Covid-19, review of Urgent and Emergency Care Services, Advanced Care Planning, and hospital accessibility.

Media and communications

At 31st March 2022, contracted Health and Social Care information videos achieved 1924 views. An additional 39 videos communicating local updates, NI smoking and vaping regulations, information relating to vaccinations, digital tracing and the Covid-19 app etc. were produced. In addition, livestreams on various topics were held including the key topic of 'Immune Systems' which covered information and advice from a Deaf Nutritionist.

Mental Health Trusted Referrer Protocol

A pilot 'Trusted referral pathway' has been established by the Northern Ireland Mental Health Service for Deaf people. The purpose of this is to address the challenges faced by Deaf/deaf people in accessing appropriate primary mental health services. This pilot recognised that Deaf professionals are often the first to note signs of mental health issues, and thus, could be a trusted referrer of the Deaf person to the Mental Health service. The BDA NI's Advocacy team's involvement in this vital work commenced in January 2022.

BSL/ISL Equality Training

9 training sessions were delivered to 70 attendees from several primary and secondary health and social care providers, such as, Lifeline Counselling Services, Trust Health & Social Care practitioner and support staff, GP practice etc

BSL & ISL Charter

Two Councils in Northern Ireland signed up to the BDA's BSL & ISL Charter committing to a selection of the pledges and to develop their individual action plans. For Antrim and Newtownabbey Borough Council, Deaf people gathered in person in September 2021 to witness the signing of BSL & ISL Charter. Their Council and Committee meetings are now interpreted. In December 2021, Derry City and Strabane District Council signed their BSL & ISL Charter via Zoom with members of the Deaf community joining in to view this taking place. This engagement with members of the Deaf Community is vital for the success of these commitments by these councils.

Sign Language Partnership Group

Funding from NI's Department for Communities enabled us to deliver our Family Signing in the Home for a seventh year, reaching out to 7 families and producing 7 BSL stories to help with the teaching of sign language to the families. A new project of sign language inclusion in a primary school reached over 100 pupils and staff. 10-week sign language courses were delivered to three classes which had Deaf pupils. This last element was a hugely successful project, reaching over 100 pupils and staff.

Languages Capital Fund programme

This funding, awarded as part of the Covid-19 Recovery Programme was significant in terms of enabling us to bring our new premises up to an acceptable standard, and, to develop a Deaf Culture Archive of the many videos, photographs and documents we uncovered in our old premises, and which have now been digitised.

Deaf Roots and Pride Project

Funded by Children in Need (NI) we provided 1:1 support and activities to 32 young deaf people in Northern Ireland. This was delivered online through trained Deaf mentors who worked via Zoom or face-to-face.

Other work and achievements

European Union of the Deaf

We secured permanent membership of the European Union of the Deaf in 2021 - in part due to the case presented by then Chair, Linda Richards, and attendance at the EGM by Linda Richards and Vice-Chair, Gloria Pullen, but also due to the changes in Belgian law where the EUD is based. This enabled a change of the EUD's Constitution and for the BDA to be included due to our status as a Founder Member of the EUD. Our membership of the EUD is no longer at risk due to the UK leaving the European Union.

Review of our Articles of Association

Work commenced on this during 2021-2022, and, following a consultation and Q&A event, the revised Articles were unanimously passed at the last AGM on 30th April 2022.

Finance

We continued to overhaul and monitor our finance system and infrastructure to ensure continued prudent management of our funds.

Financial review

The financial year continued to provide both the BDA and charities in general challenges in raising income. In the financial year 2021-22 total income increased by £180,350 from 2020-21 to £1,505,388.

Legacies remain an unpredictable income source which should not be relied upon. In this financial year there was an increase of £210,873 in legacies receivable resulting in an overall increase of 54.9% of total legacies from the previous year to £594,758.

The surplus for the year 2021-22 of £761,370 is a marked improvement from the previous year (2020-21 surplus £307,642). As a result general funds increased by £390,087 to £549,682 which represents 5.5 months of the annual expenditure budget for 2022-23.

Income

Total income increased by 13.6% from £1,325,038 to £1,505,388.

Legacy income totalled £594,758 in 2021-22 (2020-21: £383,885) representing 39.5% of total income (29.0% in 2020-21).

Expenditure

During 2021-22, 81.1p of every £1 of total expenditure was spent on direct costs towards empowering Deaf people (2020-21: 59.7p of every £1). The remaining 18.9p in every £1 (2020-21: 40.3p) went towards other costs such as fundraising, organisational governance and our European and international work.

Expenditure decreased during the year by £273,378 to £744,018 (2020-21 total: £1,017,396)

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 2022	% of charitable activity costs 2021
Deaf Access and Inclusion projects	36.9%	20.1%
Deaf Community Advocacy projects	25.3%	15.8%
BSL Media and Deaf Community Development projects	15.5%	21.9%
Deaf Children, Youth and Families projects	15.2%	30.4%
Sign Language and Training projects	3.7%	9.1%
Policy and Campaigns	3.4%	2.7%

Funds

Total funds were £1,730,385 (2020-21: £969,015) of which £549,682 related to general funds (2020-21: £159,595). In addition, £250,000 has been set aside for organisational and Deaf Community development by way of designated funds (2020-21: £46,328).

Regarding our Pension liability debt, the new plan requires the charity to make deficit reduction payments of £47,810 per year to 2025, and, to pay scheme administration expenses of £53,441 per year, (increasing by 3% per annum) until the scheme winds down or when the last member has passed away – whichever comes first. The Board has maintained its policy of covering the total cost of these repayments from unrestricted funds thereby providing reassurance to funders that project grants will not be used to service the Pension Debt contributions. In the 2021-22 accounts, the BDA has a Pension Fund Reserve of £303,000, compared to £160,302 (2020-21).

There are a number of restricted funds that have supported specific BDA activities over the past year. (See note 15.) Total restricted funds have increased by £24,913 to £627,703 (2020-21 total: £602,790).

Plans for using the BDA reserves over the next 3 years

In summary, the financial statements for 2021-22 show a surplus of £761,370 (2020-21: £307,642).

Our general reserves have increased from £159,595 in 2020-21 to £549,682 in 2021-22. During the year the Trustees provided £260,252 from general funds to the pension fund in order to settle future Pension liability obligations and allow for any future adverse changes in the pension valuation.

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

Therefore, our reserves at 31st March 2022 are:

Reserves	2021-22	2020-21
Current Project Grants	£146,806	£119,893
Legacies/ADAs Funds	£480,897	£482,897
Total Restricted Funds	£627,703	£602,790
Designated: Development Fund	£250,000	£46,328
Designated: Pension Deficit Fund	£303,000	£160,302
General Funds	£549,682	£159,595
Total Unrestricted Funds	£852,682	£366,225

The BDA will continue to monitor its reserves carefully. In 2022, we prioritised securing project funding for Deaf community projects – particularly given the need to provide additional support through visual language communication mediums in our first language, BSL. With the lingering impact of Covid-19, concerns regarding the cost of living and the pressures on public funding, the BDA will continue to monitor expenditure costs during the 2022-23 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. A 50% target would require a reserve of £600,000 in unrestricted general funds. The present level of free reserves (excluding the pension reserve and fixed assets) of £548,034 (2020-21: £156,298) now available to the charity is a significant increase on the previous year's figures, and is just short of the 50% target level.

Additionally, of the free reserves, £303,000 has been set aside to meet our future Pension Liability obligations for the next 3 years (to 2025).

Grateful thanks to the following funders for their support of our work

BBC Children In Need - Black Country

BBC Children In Need - Northern Ireland

DCMS, UK Government

Disability Wales DPO

Disability Wales

Glasgow City Heritage Trust

Life Changes Trust

National Emergencies Trust

Deaf Roots and Pride - Black Country

Deaf Roots and Pride - Northern Ireland

Combating Loneliness through BSL – UK-wide

BSL Covid-19 Response Team - Wales

Knowing Your Rights – Wales

BSL Glasgow City Heritage Trails

Dementia and Research projects – Scotland

BSL stories – Northern Ireland

British Deaf Association

Trustees' Annual Report for the year ended 31st March 2022

National Emergencies Trust	East Midlands BSL Helpline
National Emergencies Trust	Call Companion (Befriender) Service - Scotland
Northern Ireland Department for Communities	Family Signing in the Home - Northern Ireland
Northern Ireland Department for Communities	Languages Capital Fund – Northern Ireland
Northern Ireland Health & Social Care Board	Deaf Advocacy Service - Northern Ireland
National Lottery Community Fund - Scotland	Deaf Roots and Pride Transitions - Scotland
National Lottery Community Fund - Wales	Advocacy, Access and Inclusion - South Wales
Scottish Government	BSL (Scotland) Act 2015 – various projects
Smart Energy GB	Smart Meter Project – West Midlands
The Privy Purse Charitable Trust	BDA support services
The Robertson Trust	Deaf Roots and Pride Transitions – Scotland
Welsh Government	BSL Charter audit – Wales

Our special thanks to our corporate sponsors towards BDA's Sign Language Week 2022:

SignLive, SignVideo, Interpreting Matters, Signalise, DCAL and Performance Interpreting

Our big thanks to the following organisations for all their voluntary and/or financial contributions towards the BSL Act Now! Campaign:

Black Deaf UK, iBSL, NDCS, NRCPD, Signature, SignHealth, RAD, RNID and 56 volunteers.

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 2022.

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 also with 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.

The BDA is incorporated in England and Wales and is governed by a Board of Trustees, listed on page 1, who are elected every three years by members. The Trustees are provided with key information on appointment such as Trustee Handbook and Charity Commission booklet CC3. They are also required to attend a full Trustee Induction Away Day or Weekend.

Management is delegated to the CEO, who works with a team of managers, and, who are responsible for delivering the full range of the BDA's activities. The Board and CEO 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 CEO 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 9 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

Insofar as 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.

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 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.

The 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 (2021-2022: 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

Looking back at our last 'Plans for the Future', all that was written has been achieved. Continued, careful management of finances combined with continued success in securing funds during a very turbulent period for the world and the charity sector in particular are the hallmarks of the work of the three members of the Joint Management Group. As a result of their work and 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.

We have referred to the successful BSL Act Now! Campaign which resulted in a new law – the British Sign Language (BSL) Act 2022. As a result, over 1,000 people signed up for membership of the BDA. The passing of this Act is another step on a long journey as we continue our efforts to ensure that Deaf children, young people and adults are able to shape, and take part in, the wider society, knowing they have that legal framework behind them. This work will take time, money and energy, and, will require your support as there is still much to do to change attitudes, remove communication barriers, and, to banish audism.

For the year 2022-23, with a new Chief Executive in post and a new Board of Trustees due to be elected at the AGM in November 2022, it will be incumbent on the Chief Executive to prepare a new 3-year strategy and development plans and to present these for the Board's approval, ready to commence in April 2023. Towards this end, a number of roundtable meetings were set up with local Deaf and Sign Language communities across the UK, and, key funders and high-value supporters were also consulted.

The BDA was informed by the Pension Trust that the repayment plans had changed. Previously due to end in 2025, (and which we had budgeted for with a concerted effort to raise funds for, and restore, the depleted Pension Deficit Fund), the new plan requires an annual payment for at least the next 20 – 30 years until the scheme winds down or when the last member has passed away – whichever comes first. This is extremely disappointing and the BDA has no choice but to ensure there are sufficient funds in the Pension Deficit Fund to cover the Pension Deficit costs for some considerable time to come.

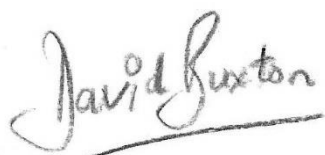
Therefore, key to the future of the BDA is the need to continue reviewing costs and budgets, and, making funding applications in order to ensure the BDA remains a robust and financially stable organisation.

Our other main focus will be 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:
6th October 2022

Independent Auditors' Report to the Members and Trustees of British Deaf Association For the year ended 31 March 2022

Opinion

We have audited the financial statements of British Deaf Association (the 'charitable company') for the year ended 31 March 2022 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 2022, 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. The trustees are responsible for the other information contained within the annual 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 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 course of the audit or otherwise appears to be materially

Independent Auditors' Report to the Members and Trustees of British Deaf Association For the year ended 31 March 2022

misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. 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.

Independent Auditors' Report to the Members and Trustees of British Deaf Association For the year ended 31 March 2022

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 Act 2011 and the Charities and Trustee Investment (Scotland) Act 2005.

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;
- 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. We also assessed management bias in relation to the accounting policies adopted and in determining significant accounting estimates.

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 those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent

British Deaf Association

Independent Auditors' Report to the Members and Trustees of British Deaf Association For the year ended 31 March 2022

permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members 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: 07 October 2022

British Deaf Association

Statement of Financial Activities (incorporating an income and expenditure account) For the year ended 31 March 2022

		General Funds	Designated Funds	Unrestricted Funds	Restricted Funds	2022 Total	2021 Total
	Notes	£	£	£	£	£	£
Income							
Donations and legacies	2	661,342	-	661,342	1,560	662,902	445,285
Other trading activities		15,270	-	15,270	-	15,270	13,946
Investment income		13	-	13	-	13	422
		676,625	-	676,625	1,560	678,185	459,653
Income from charitable activities	3	68,526	-	68,526	758,677	827,203	865,385
Total income		745,151	-	745,151	760,237	1,505,388	1,325,038
Expenditure							
Raising funds							
Fundraising costs		10,443	-	10,443	-	10,443	45,095
Charitable activities							
Costs of charitable activities		(1,749)	-	(1,749)	735,324	733,575	972,301
Total expenditure	4	8,694	-	8,694	735,324	744,018	1,017,396
Net income		736,457	-	736,457	24,913	761,370	307,642
Transfers between funds	16	(203,672)	203,672	-	-	-	-
Net movement in funds		532,785	203,672	736,457	24,913	761,370	307,642
Funds at 31 March 2021		319,897	46,328	366,225	602,790	969,015	661,373
Funds at 31 March 2022		852,682	250,000	1,102,682	627,703	1,730,385	969,015

All movements derive from continuous activities during the above financial year. The notes on pages 23 to 39 form part of these financial statements.

British Deaf Association

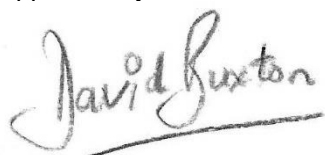
Balance Sheet

For the year ended 31 March 2022

	Notes	£	2022 £	£	2021 £
Fixed assets					
Tangible fixed assets	9		1,648		3,297
Current assets					
Debtors	11	733,806		507,946	
Cash at bank and in hand		1,258,598		950,056	
		<u>1,992,404</u>		<u>1,458,002</u>	
Creditors: amounts falling due within one year	12	<u>(180,249)</u>		<u>(196,783)</u>	
Net current assets			1,812,155		1,261,219
Creditors: amounts falling due after one year	13		<u>(83,418)</u>		<u>(295,501)</u>
Total assets less current liabilities			<u>1,730,385</u>		<u>969,015</u>
Funds					
Restricted funds	15		627,703		602,790
Unrestricted funds					
Designated funds	16		250,000		46,328
General Funds			549,682		159,595
Pension Reserve	18		303,000		160,302
Total funds			<u>1,730,385</u>		<u>969,015</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 6th October 2022 and signed on its behalf by:



David Buxton (Chair)

Company Registration No. 2881497

The notes on pages 23 to 39 form part of these financial statements.

British Deaf Association

Statement of Cash Flows

For the year ended 31 March 2022

	Notes	2022 £	2021 £
Cash flow from operating activities			
Net cash provided by operating activities	A	308,542	175,028
Cash flow from investing activities			
Purchase of tangible fixed assets	9	-	(3,297)
Net cash used by investing activities		-	(3,297)
Change in cash and cash equivalents in the year		308,542	171,731
Cash and cash equivalents at 1 April 2021		950,056	778,325
Cash and cash equivalents at 31 March 2022		1,258,598	950,056

Notes to the cash flow statement for the year 31 March 2022

A – Reconciliation of net movement in funds to net cash flows from operating activities

	2022 £	2021 £
Net movements in the funds for the year	761,370	307,642
Depreciation charge	1,649	3,463
(Increase) / Decrease in debtors	(225,860)	(70,481)
(Decrease) in creditors	(228,617)	(65,596)
Net cash provided by operating activities	308,542	175,028

B – Analysis of cash and cash equivalents

Cash at bank and in hand	1,258,598	950,056
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The notes on pages 23 to 39 form part of these financial statements.

Notes to the Financial Statements

For the year ended 31 March 2022

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 2022, which includes 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, however at the 31 March 2022 the pension scheme reserves are in surplus. Therefore 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 budget for 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.

Notes to the Financial Statements

For the year ended 31 March 2022

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 administrated 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.

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.

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2022

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.

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 2022

2 Donation and Legacies

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Donations and gifts	66,584	-	1,560	68,144
Legacies receivable	594,758	-	-	594,758
Total	661,342	-	1,560	662,902

	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

3 Charitable Activities

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Sign Language Projects	-	-	18,976	18,976
Deaf Children, Youth and Families Projects	-	-	107,861	107,861
Deaf Community Advocacy Projects	-	-	202,817	202,817
Deaf Access and Inclusion Projects	-	-	283,833	283,833
Others	68,526	-	145,190	213,716
Total	68,526	-	758,677	827,203

	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

Included within income from charitable activities are government grants received amounted to £382,752 (2021: £439,837). There were no unfulfilled conditions or other contingencies attaching to these grants (2021: none).

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2022

4 Expenditure

	Unrestricted funds	Designated funds	Restricted funds	Total 2022
	£	£	£	£
Costs of raising funds	10,443	-	-	10,443
Charitable expenditure	110,766	-	735,324	846,090
Other – pension scheme costs	(112,515)	-	-	(112,515)
Total	8,694	-	735,324	744,018

	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

	Staff costs	Depreciation	Other costs	Total 2022
	£	£	£	£
Costs of raising funds	8,523	-	1,920	10,443
Charitable activities:				
Direct costs	464,536	-	171,117	635,653
Support costs	91,318	1,649	94,128	187,095
Governance costs	108	-	23,234	23,342
	564,485	1,649	290,399	856,533
Other expenditure:				
Pension finance charges	3,451	-	-	3,451
Remeasurements of scheme valuation	(156,862)	-	-	(156,862)
Pension scheme administration expenses	40,896	-	-	40,896
Total	451,970	1,649	290,399	744,018

	Staff costs	Depreciation	Other costs	Total 2021
	£	£	£	£
Costs of generating 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

British Deaf Association

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For the year ended 31 March 2022

Analysis of charitable expenditure	Direct		Indirect		Total 2022
	Staff costs	Other costs	Staff costs	Other costs	
	£		£	£	£
Sign Language Projects	(1,333)	21,017	10,877	(373)	30,188
Deaf Children, Youth and Families	73,607	21,554	9,707	20,241	125,109
Deaf Community Advocacy Projects	147,890	30,638	7,368	22,330	208,226
Deaf Community Development	36,909	77,225	7,368	8,998	130,500
Policy and Campaigns	140	15,351	14,385	(2,085)	27,791
Deaf Access and Inclusion	169,838	99,318	11,549	22,975	303,680
Publication, Membership & Communications	-	4,222	9,977	4,422	18,621
Deaf Training Projects	(19,280)	(37,035)	8,538	1,555	(46,222)
BSL Media, Governance, Access to Work and Others	56,765	(61,172)	11,657	40,947	48,197
Total	464,536	171,118	91,426	119,010	846,090

	Staff costs	Other costs	Staff costs	Other costs	Total 2021
	£		£	£	£
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

Analysis of support costs	2022	2021
	£	£
Premises and related costs	43,596	53,389
Travel and accommodation	15,079	750
Office costs	56,887	82,662
Training and related costs	3,330	669
Governance costs	23,342	18,474
Consultancy	83,095	115,066
Other costs	65,070	11,603
	290,399	282,613

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2022

5	Costs of generating donations and legacies	2022 (£)	2021 (£)
	<i>Other costs comprise:</i>		
	Costs of generating donations and legacies	1,920	1,932
		1,920	1,932

6	Governance costs	2022 (£)	2021 (£)
	<i>Other governance costs comprise of:</i>		
	Audit fees	11,145	8,000
	Legal and professional fees	5,454	8,923
	Trustees costs (including staff costs)	6,743	1,551
		23,342	18,474

Included within Trustees' costs is £416 (2021: £1,551) paid to 2 (2021: 8) 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 (2021: £Nil).

7	Employees	2022	2021
	<i>The average head count of employees during the year was:</i>		
	Deaf Community Advocacy	6	6
	Deaf Community Development	3	4
	Deaf Access and Inclusion	5	9
	Deaf Children, Youth and Families	15	23
	BSL and Deaf Films Development	2	2
	BDN / BSL Media and Communications	2	2
	Policy and Campaigns	0	1
	Support Staff	3	3
		36	50

8	Employment costs	2022 (£)	2021 (£)
	Wages and salaries	426,873	518,315
	Social security costs	29,584	40,666
	Redundancy costs	1,990	12,030
	Other pension costs	16,483	20,415
	Sub total	474,930	591,426
	Other staff related costs	89,555	65,900
	FRS 102 Valuation movement on defined benefit scheme	(112,515)	73,994
	Total	451,970	731,320

There were no employees who annual emoluments were £60,000 or more (2020 – Nil). The key management and personnel of the charity was the Chief Executive (starting from January 2022). Total remuneration with respect to key management and personnel amounted to £10,000 (2021: £16,712).

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2022

9	Tangible fixed assets	Computer equipment £	Fixtures, fittings & equipment £	Total £
	Costs			
	At 1 April 2021	85,980	12,710	98,690
	Additions	-	-	-
	At 31 March 2022	85,980	12,710	98,690
	Depreciation			
	At 1 April 2021	82,683	12,710	95,393
	Charge for the year	1,649	-	1,649
	At 31 March 2022	84,332	12,710	95,392
	Net book value			
	At 31 March 2022	1,648	-	1,648
	At 31 March 2021	3,297	-	3,297

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

	2022 £	2021 £
Trade debtors	47,385	15,268
Other debtors	631,009	373,324
Prepayments and accrued income	55,412	119,354
	733,806	507,946

Notes to the Financial Statements

For the year ended 31 March 2022

12 Creditors: amounts falling due within one year	2022 £	2021 £
Trade creditors	12,879	3,792
Taxation and social security costs	6,159	6,691
Other creditors	2,211	1,974
Deficit repayment plan on multi-employer pension scheme	47,811	99,711
Accruals and deferred income (see below)	111,189	84,615
	180,249	196,783

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

	2022 £	2021 £
Deferred income brought forward	59,733	39,770
Income deferred in the year	24,654	59,733
Deferred income released from prior year	(59,733)	(39,770)
Deferred income carried forward	24,654	59,733

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 i but which relate to a future period.

13 Creditors: amounts falling due after one year	2022 £	2021 £
Deficit repayment plan on multi-employer pension scheme	83,418	295,501

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.

A full actuarial valuation for the scheme was carried out at 30 September 2020. This valuation showed assets of £800.3m, liabilities of £831.9m and a deficit of £31.6m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2022

Deficit contributions

From 1 April 2022 to 31 January 2025	£3,312,000 per annum	Payable monthly
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Unless a concession has been agreed with the Trustee the term to 31 January 2025 applies.

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

	31 March 2022 (£000s)	31 March 2021 (£000s)	31 March 2020 (£000s)
Present value of provision	131	395	468

Reconciliation of Opening and Closing Positions

	Year Ending 31 March 2022 (£000s)	Year Ending 31 March 2021 (£000s)
Provision at start of period	395	4568
Unwinding of the discount factor (interest expense)	3	10
Deficit contribution paid	(151)	(97)
Remeasurements – impact of any change in assumptions	(3)	(14)
Remeasurements – amendments to the contribution schedule	(113)	-
Provision at end of period	131	395

Income and Expenditure Impact

	Year Ending 31 March 2022 (£000s)	Year Ending 31 March 2021 (£000s)
Interest expense	3	10
Remeasurements – impact of any change in assumptions	(3)	14
Remeasurements – amendments to the contribution schedule	(154)	-
Scheme administration expenses	41	50
Total	(113)	74

Assumptions

	31 March 2022 % per annum	31 March 2021 % per annum	31 March 2020 % per annum
Rate of discount	2.35	0.66	2.53

Notes to the Financial Statements

For the year ended 31 March 2022

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

Year Ending	31 March 2022 (£000s)	31 March 2021 (£000s)	31 March 2020 (£000s)
Year 1	48	151	147
Year 2	48	156	151
Year 3	40	161	156
Year 4	-	138	161
Year 5	-	-	138
Year 6	-	-	-

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.

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 this scheme are £16,483 (2021: £20,415) and the amount outstanding at 31 March 2022 was £2,080 (2021: £2,014).

15 Restricted Funds

	Movement in funds				Balance at 31 March 2022
	Balance at 1 April 2021	Income	Expenditure	Transfer	
	£	£	£	£	£
Legacies / ADAs	482,897	-	2,000	-	480,897
Current Project Grants	119,893	760,237	733,324	-	146,806
Total	602,790	760,237	735,324	-	627,703

Legacies / ADAs	Balance at 1 April 2021	Income	Expenditure	Transfer	Balance at 31 March 2022
	£	£	£	£	£
Local Group Legacy Funds	138,613	-	2,000	-	136,613
Youth Funds	4,416	-	-	-	4,416
Scotland Funds	54,259	-	-	-	54,259
Greater London Funds	40,000	-	-	-	40,000
Research Funds	69,774	-	-	-	69,774
Holiday Schemes Funds	119,993	-	-	-	119,993
Other Restricted Funds	25,030	-	-	-	25,030
Area Deaf Associations	30,812	-	-	-	30,812
Total	482,897	-	2,000	-	480,897

British Deaf Association

Notes to the Financial Statements

For the year ended 31 March 2022

Current Project Grants	Balance at 1 April 2021	Income	Expenditure	Transfer	Balance at 31 March 2022
	£	£	£	£	£
Scottish Government: Equality	432	151,154	133,714	-	17,872
Scottish Government: Health	6,453	59,789	66,242	-	-
Scottish Government: Digital	-	6,000	6,000	-	-
Dementia Project (Scotland)	28,223	250	250	-	28,223
Dementia Research (Scotland)	-	38,123	31,393	-	6,730
BSL Case Scenarios (Scotland)	11,882	-	-	-	11,882
BSL Companions (Scotland)	-	6,199	6,199	-	-
Scotland – General	-	727	727	-	-
Northern Ireland – General	-	92,372	92,372	-	-
Deaf Access/Inclusion (England)	24,516	37,018	61,534	-	-
Deaf Access/Inclusion (N. Ireland)	-	3,548	3,548	-	-
Deaf Access/Inclusion (Wales)	-	20,868	20,868	-	-
Deaf Advocacy (N. Ireland)	8,412	102,500	98,572	-	12,340
Deaf Advocacy (Wales)	400	100,317	99,767	-	950
Deaf Roots & Pride (Black Country)	1,582	9,801	11,383	-	-
Deaf Roots & Pride (Scotland)	-	2,247	2,247	-	-
Deaf Roots & Pride (N. Ireland)	-	33,435	23,230	-	10,205
Family Signs at Home (N. Ireland)	-	26,781	26,170	-	611
Covid-19 Project (Wales)	-	19,273	19,273	-	-
Welsh Government – BSL Charter	-	10,125	10,125	-	-
Loneliness Engagement (England)	-	15,582	15,582	-	-
BSL Stores DPO (N. Ireland)	-	8,851	8,851	-	-
Capital Fund (N. Ireland)	-	14,819	14,819	-	-
Deaf Children's Literacy	37,993	-	-	-	37,993
Deaf Heritage Films Project	-	458	(19,542)	-	20,000
Total	119,893	760,237	733,324	-	146,806

Comparative 2021	Balance at 1 April 2020	Income	Expenditure	Transfer	Balance at 31 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

	£		£	£	£
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

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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

Current Project Grants	Balance at 1 April 2020	Income	Expenditure	Transfer	Balance at 31 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: Health	6,453	48,382	48,382	-	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	-	-
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: Digital	-	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

British Deaf Association

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For the year ended 31 March 2022

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 2021	Income	Expenditure	At 31 March 2022
	£	£	£	£
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)	2,990	-	-	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	30,812	-	-	30,812

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

The nature of the restricted funds is shown below;

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.

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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.

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:

2022

Movement in funds

	Restated Balance at 1 April 2021	Income	Expendi ture	Transfer	Balance at 31 March 2022
	£	£	£	£	£
General Fund	159,595	745,151	(8,694)	(346,370)	549,682
Development Fund	46,328	-	-	203,672	250,000
Pension Fund	160,302	-	-	142,698	303,000
Total	366,225	745,151	(8,694)	-	1,102,682

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2021	Movement in funds				
	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

Pension Fund: Since April 2013, the Pensions Trust has required the BDA to pay additional pension contributions. Our pension liability debt at 31 March 2022 is approximately £131,000, however our pension reserve at the same date is £303,000 and therefore we currently have a surplus position. 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 per year to 2025, and, to pay scheme administration expenses of £53,441 per year, (increasing by 3% per annum) until the scheme winds down or when the last member has passed away – whichever comes first. 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.

17 Analysis of changes in net debt

	Balance at 1 April 2021	Cash flows	Other non-cash changes	Balance at 31 March 2022
	£	£	£	£
Cash and cash equivalents				
Cash	950,056	308,542	-	1,258,598

18 Analysis of net assets between funds

	General Funds	Designated Pension	Designated Funds	Restricted Funds	Total
	£	£	£	£	£
Fund Balances at 31 March 2022 represented by:					
Tangible Fixed Assets	1,648	-	-	-	1,648
Current Assets	655,820	434,229	250,000	652,355	1,992,404
Creditors: amounts falling due within one year	(107,786)	(47,811)	-	(24,652)	(180,249)
Creditors: amounts falling due after one year	-	(83,418)	-	-	(83,418)
	549,682	303,000	250,000	627,703	1,730,385

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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

19 Operating lease commitments

At the 31 March 2022, the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	Land and Buildings		Other	
	2022	2021	2022	2021
	£	£	£	£
Within 1 year	-	6,033	7,404	3,667
Between 2 and 5 years	-	-	4,671	3,667
	-	6,033	12,075	7,334

20 Related party transactions

During the year the trustees made donations which totalled £35 (2021: Nil)