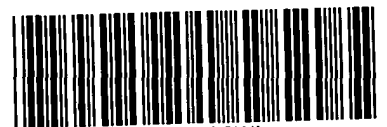


SUFFOLK DEAF ASSOCIATION
FINANCIAL STATEMENTS
FOR THE PERIOD ENDED
30 SEPTEMBER 2014

Company number: 2997418

Registered charity number: 1043733

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COMPANIES HOUSE

SUFFOLK DEAF ASSOCIATION

REFERENCE AND ADMINISTRATIVE DETAILS

NAME:	Suffolk Deaf Association	
LEGAL STRUCTURE:	The Association is a company limited by guarantee incorporated in England and Wales No. 2997418	
CHARITY REGISTRATION NO:	1043733	
TRUSTEES AT 30 SEPTEMBER 2014:	Miss Sarah Allen Mr John Cresswell Mr Ian Finch (Chairman) Mr Douglas Gray Mrs Margaret Harper Mrs Colleen Hemp Mrs Joanna Hind Mrs Margaret Hoey Mr Peter Hoey Mrs Ellen Kaye Mrs Linda Kirk Mr Brian Sinfield Mr Ronald Smith Mr Nicholas Stovell Mr Paul Wright	
COMPANY SECRETARY:	Mr Michael Hole	
REGISTERED OFFICE:	Suffolk House 2 Wharfedale Road IPSWICH IP1 4JP	
INDEPENDENT EXAMINER:	Helen Rumsey FCA Messrs Ensors Chartered Accountants 46 St Nicholas Street IPSWICH IP1 1TT	
BANKERS:	CAF Bank Ltd 25 Kings Hill West Mallong ME19 4JQ	HSBC (Closed May 2014) 54 Abbeygate Street Bury St Edmunds IP33 1LJ
	Bank of Scotland (Closed July 2014) PO Box 545, Fayners House 25 Monument Street London EC3R 8BQ	
	Barclays Newmarket Place Beccles NR34 9HD	Barclays 61 London Road North Lowestoft NR32 1LT

SUFFOLK DEAF ASSOCIATION

TRUSTEES' REPORT

The Trustees (who are also the directors) present their annual report and financial statements for the 18 month period ended 30 September 2014.

The information on page 1 forms part of this report.

Company Status

Suffolk Deaf Association was incorporated as a Company Limited By Guarantee on 2 December 1994. The Association is a registered charity and is governed by its Memorandum and Articles of Association dated 19 September 2008 which replaced those dated 13 October 1994 with an Extraordinary Resolution of 9 September 2004.

Objects and activities for the public benefit

The Trustees confirm that they have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing the Charity's aims and objectives and in planning future activities. The charity carries out these objectives as detailed below in Activities.

The charity is established to promote charitable purposes for the support of deaf and hearing-impaired persons in the County of Suffolk and surrounding areas, and the advancement of the religious, moral, social and intellectual development of such persons.

Activities

Our main activities are focused in three local branches: in Bury St Edmunds, Ipswich and Lowestoft. At each location we have a building where deaf people have access to information, participate in and run social clubs, and attend and teach classes.

Activities include Deaf Clubs, Hard of Hearing Clubs, Youth Clubs, a Family and Friends Group, and a Tinnitus Group.

We hold classes to teach British Sign Language and lipreading. The lipreading classes are held in several locations across the county, including in our branches.

Our Suffolk Hearing Support Service uses volunteers to help people make the best use of their hearing aids. Staff also demonstrate and sell other equipment to help hard-of-hearing people. The service is based in Ipswich and runs clinics and advice centres at several locations throughout the county. The number of these has been increased during the period. We are delighted that this service won the Queen's Award for Volunteering in 2006.

We organise "Hand in Hand Clubs" for people with loss of both hearing and sight, at Bury St Edmunds, Felixstowe, Ipswich and Lowestoft.

In co-operation with other statutory and voluntary bodies, we host a Deaf Advice, Information and Guidance counsellor in our centres, and have started to work to ensure the proper use of government funding for deaf people who need access to mental health services.

The Suffolk Hearing Support Service, the lipreading classes and the Hand in Hand Clubs are part grant funded by Suffolk County Council.

Investment Policy

The Association has a policy of keeping funds reasonably liquid, so that they can be accessed quickly.

Risk Assessment Policy

The Trustees are risk conscious and review the major risks that the Association faces on a regular basis.

SUFFOLK DEAF ASSOCIATION

TRUSTEES' REPORT (*continued*)

Financial Review/Reserves Policy

In addition to a strict distinction between restricted and unrestricted funds, the Trustees have designated amounts of unrestricted money to specific and necessary purposes. Over and above this the Trustees recommend that General Funds (and the attendant cash resources) are at a level to enable the Association to continue activity for approximately six months in the event of the loss of existing funding. With the closure of Suffolk Deaf Association and the transfer of its assets to new charities, we confirm that each new charity has been provided with sufficient funds to carry on for at least six months without additional funding.

Recruitment and Appointment of Trustees

Trustees are recruited from the branch committees. The charity's governing document, the Memorandum and Articles of Association, requires that up to four Trustees are elected at general meetings of each of the charity's four branches. The Treasurer and Chairman of each Branch Committee shall be ex-officio Trustees and shall serve for as long as they hold those offices. Of the four elected/ ex-officio Trustees for each Branch one shall be deaf.

Up to four further Trustees may be appointed at the discretion of the board.

The Board of Trustees may appoint a person who is willing to act to be a Trustee, either to fill a vacancy or as an additional Trustee, provided the appointment does not cause the number of Trustees to exceed twenty.

Trustees

The Trustees, who served throughout the period unless otherwise stated, are as follows. No trustee has a beneficial interest in the company.

Miss Sarah Allen	Elected, Lowestoft	
Mr John Cresswell	Ex officio, Ipswich	
Mr Ian Finch	Elected, Board of Trustees	
Mr Douglas Gray	Ex officio, Ipswich	
Mrs Margaret Harper	Ex officio, SHSS	
Mrs Colleen Hemp	Ex officio, Lowestoft	
Mrs Joanna Hind	Ex officio, Lowestoft	
Mrs Margaret Hoey	Co-opted, SHSS	
Mr Peter Hoey	Appointed Board of Trustees	
Mrs Ellen Kaye	Elected, SHSS	
Mrs Linda Kirk	Elected, Ipswich	Appointed 18 April 2013
Mr Brian Sinfield	Elected, Lowestoft	
Mr Ronald Smith	Elected, Bury St Edmunds	
Mr Nicholas Stovell	Elected, Bury St Edmunds	
Mr Paul Wright	Elected, Board of Trustees	

There are five vacancies for trustees.

SUFFOLK DEAF ASSOCIATION

TRUSTEES' REPORT *(continued)*

Trustees' Responsibilities

Company and charity law requires the Trustees to prepare financial statements for each financial period, which give a true and fair view of the state of affairs of the charity and of the surplus or deficit of the charity for that period. In preparing those financial statements, the Trustees are required to:

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

The Trustees have overall responsibility for ensuring that the charity has appropriate systems of controls, financial and otherwise. They are also responsible for keeping proper accounting records which disclose with reasonable accuracy at any time the financial position of the charity and enable them to ensure that the financial statements comply with the Charities Act 2011, the Companies Act 2006 and the Statement of Recommended Practice, "Accounting and Reporting by Charities". They are also responsible for safeguarding the assets of the charity and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Secretary/Treasurer

The roles of Secretary and Treasurer are now carried out by Mr. M. J. Hole, who is a salaried member of staff, but not a Trustee.

Political and Charitable Contributions

No charitable donations were made during the period.

Accounting Exemptions

Advantage is taken in the preparation of the Trustees' report of the special provisions contained in Part 15 of the Companies Act 2006 relating to small companies.

Outlook

Suffolk Deaf Association (S.D.A.) like most other charities is suffering from the financial constraints of the public and the government. Coupled with this the demands on our staff by the deaf community have reduced as the younger generation are more likely to integrate with the hearing community. The Trustees have consulted with their members about ways of reorganising the charity to reduce the burden of administration. The Charity Commission recently introduced a new type of charity called a Charitable Incorporated Organisation. These are ideal for small charities as they have a simplified structure, whilst giving the Trustees the security of limited liability. After investigation and discussion with our staff, volunteers, and members the Trustees approved the closure of Suffolk Deaf Association and the transfer of its assets to the charities listed below, which are taking over the activities of our existing branches. To allow for all the changes to take place the financial period end was changed from 31st March to 30th September, 2014. The new charities as detailed below started on 1st October 2014.

Charity Number 1157646

Ipswich Deaf Society, Suffolk House, 2 Wharfedale Road, Ipswich IP1 4JP.

Charity Number 1157698

Bury St Edmunds and District Deaf and Hard of Hearing Association, 28 Northgate Street, Bury St Edmunds, Suffolk IP33 1HY.

Charity Number 1157011

Lowestoft and District Deaf Society, 50-52, Blackheath Road, Lowestoft NR33 7JG.

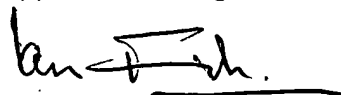
Charity Number 1157463

Suffolk Hearing Support Service, Suffolk House, 2 Wharfedale Road, Ipswich IP1 4JP.

The contract that Suffolk Hearing Support Services held for the provision of their services expired on 30th. September 2014. An application was made for its renewal, but this bid was unsuccessful and the services transferred to another organisation. The new charity, detailed above, had already been set up to take over these services. This charity will not now be needed, and the assets of Suffolk Hearing Support Services will be transferred to other parts of Suffolk Deaf Association.

The Trustees are confident that the new charities are more suited to the current needs of their members, and wish them well for the future.

Approved and signed on behalf of the Trustees on 19 January 2015

A handwritten signature in black ink, appearing to read 'Ian Finch', with a horizontal line underneath.

Ian Finch, Chairman

SUFFOLK DEAF ASSOCIATION

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

18 MONTHS ENDED 30 SEPTEMBER 2014

(PREVIOUS YEAR 12 MTHS TO 31 MARCH 2013)

	Notes	Unrestricted Funds	Restricted Funds	Total Funds 2014	Total Funds 2013
		£	£	£	£
INCOMING RESOURCES					
Grants	2	3,885	126,225	130,110	85,075
Donations		9,009	5,737	14,746	21,644
Legacies		2,843	-	2,843	8,333
Fundraising		19,396		19,396	11,181
Sign Language		28,547	-	28,547	22,230
Investment income		2,407	103	2,510	2,012
Other incoming resources	3	31,761	25,384	57,145	48,550
TOTAL INCOMING RESOURCES		97,848	157,449	255,297	199,025
RESOURCES EXPENDED					
Costs of generating income		5,289	10,998	16,287	13,323
Charitable activities		231,255	125,433	356,688	168,075
Governance costs		16,349	880	17,229	11,176
		247,604	126,313	373,917	179,251
TOTAL RESOURCES EXPENDED	4	252,893	137,311	390,204	192,574
NET INCOMING/(OUTGOING) RESOURCES					
		(155,045)	20,138	(134,907)	6,451
Unrealised gains on investments		2,361	-	2,361	4,267
Transfers		14,961	(14,961)	-	-
Net Movement in Funds		(137,723)	5,177	(132,546)	10,718
Fund balances brought forward at 1 April 2013					
		712,205	55,913	768,118	757,400
		574,482	61,090	635,572	768,118
Transfers to other charities	14	(574,482)	(61,090)	(635,572)	(768,118)
Fund balances carried forward at 30 September 2014					
		-	-	-	-

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes on pages 8 to 14 form part of these accounts

SUFFOLK DEAF ASSOCIATION

BALANCE SHEET AS AT 30 SEPTEMBER 2014

	Notes	30 Sep 2014 £	31 March 2013 £
FIXED ASSETS			
Tangible assets	6	-	514,987
CURRENT ASSETS			
Stock		-	3,090
Debtors	8	-	6,807
Investments	7	-	35,404
Cash at bank and in hand		-	226,042
		-	271,343
CREDITORS: amounts falling due within one year	9	-	18,212
NET CURRENT ASSETS		-	253,131
TOTAL ASSETS LESS CURRENT LIABILITIES		-	768,118
FUNDS			
Unrestricted - Property	11	-	514,987
- General	11	-	86,232
- Designated	11	-	110,986
Restricted	12	-	55,913
	13	-	768,118

The notes on pages 8 to 14 form part of these accounts.

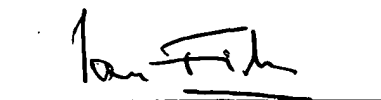
The members are satisfied that the charity is entitled to exemption from the provisions of the Companies Act 2006 (the Act) relating to the audit of the financial statements for the period by virtue of section 477, and that no member or members have requested an audit pursuant to section 476 of the Act.

The members acknowledge their responsibilities for:

- (1) ensuring that the company keeps proper accounting records which comply with section 386 of the Act, and
- (2) preparing financial statements which give a true and fair view of the state of affairs of the company as at the end of the financial period and of its profit or loss for the financial period in accordance with the requirements of sections 394 and 395, and which otherwise comply with the requirements of the Act relating to financial statements, so far as applicable to the company.

Advantage is taken in the preparation of the financial statements of the special provisions contained in Part 15 of the Companies Act 2006 relating to small companies. In the trustees' opinion the company is entitled to those exemptions as a small company.

The financial statements were approved by the Board of Trustees on 19 January 2015



Ian Finch
Chairman



Michael Hole
Treasurer

REGISTERED NUMBER: 2997418

SUFFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2014

1. ACCOUNTING POLICIES

Basis of accounting

The financial statements have been prepared under the historical cost convention, and in accordance with the Financial Reporting Standard for Smaller Entities (effective April 2008). The financial statements also comply with applicable accounting standards, the requirements of the Charities Act 2011 and with the Statement of Recommended Practice (Accounting by Charities) published in March 2005.

Fund accounting

General funds are unrestricted funds which are available for use at the discretion of the trustees in furtherance of the general objectives of the charity and which have not been designated for other purposes.

Designated funds comprise unrestricted funds that have been set aside by the Trustees for particular purposes.

Restricted funds are funds which have been raised by the charity for particular purposes.

Incoming resources

All incoming resources are included in the statement of financial activities when the charity is entitled to the income and the amount can be quantified with reasonable accuracy. The following specific policies are applied to particular categories of income:

Voluntary income received by way of legacies, donations and fundraising and funds generated from charitable activities, is recognised in the Financial Statements on receipt.

Voluntary income received by way of grants has been recognised in the Financial Statements in the period in which it is receivable and is reflected in restricted or unrestricted funds depending on the conditions attached to the grants.

Investment income is included when receivable.

Gifts in kind are recognised when received and at the valuation of the donor.

Resources expended

Expenditure is recognised on an accruals basis as a liability is incurred.

- Costs of generating income comprise the costs associated with attracting voluntary income.
- Charitable expenditure comprises those costs incurred by the charity in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

SUFFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2014

1. ACCOUNTING POLICIES *(continued)*

- Governance costs include those costs associated with meeting the constitutional and statutory requirements of the charity and include the independent examiner's fees and costs linked to the strategic management of the charity.

All costs are allocated between the expenditure categories of the SoFA on a basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis as set out in note 4.

Tangible Fixed Assets

Depreciation is provided at the following annual rates in order to write off each asset over its estimated useful life.

Land & Buildings:

Ipswich - depreciated to saleable value. (2013: Buildings 1% straight line -£2,000)

Bury St Edmunds and

Lowestoft - Not depreciated as the trustees believe the underlying value of the property exceeds the book value.

Tools and Equipment - Balance written off

Furniture and fittings - 40 per cent of reducing balance

No depreciation charged on freehold land.

Investments

Investments are stated at their current mid-market value.

Taxation

The Association is a registered charity and its activities are exempt from United Kingdom Income and Corporation taxation. The Association is not registered for VAT.

Any Income Tax recoverable on Donations is recognised in the Financial Statements in the period in which it is received.

Stocks

Stocks are stated at the lower of cost and net realisable value.

2. GRANTS RECEIVED	Unrestricted Funds £	Restricted Funds £	18 Months Total 2014 £	12 Months Total 2013 £
Hand in Hand Club	-	17,820	17,820	11,940
Lip Reading	-	46,035	46,035	30,845
Suffolk Hearing Support Service	-	62,370	62,370	41,790
General	3,885	-	3,885	500
	<u>3,885</u>	<u>126,225</u>	<u>130,110</u>	<u>85,075</u>

SUFFOLK DEAF ASSOCIATION
NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2014 (continued)

3. OTHER INCOMING RESOURCES

	18 Months Total £	12 Months Total £
Hall hire and rent	26,469	29,920
Other income	30,676	18,630
	<u>57,145</u>	<u>48,550</u>

4. TOTAL RESOURCES EXPENDED

	Basis of Allocation	Total £	Fundraising costs £	Support of Deaf and Hard of Hearing £	Governance £
Direct Charitable					
Direct salaries	Direct	107,958	-	107,958	-
Travel	Staff time	9,746	-	9,746	-
Support Costs					
Support salaries	Staff time	52,593	-	45,649	6,944
Travel	Staff time	912	-	912	-
Fundraising expenses	Direct	16,287	16,287	-	-
Premises and repairs	Direct	15,219	-	15,219	-
Office costs	Direct	17,938	-	16,063	1,875
Miscellaneous	Usage	39,245	-	38,334	911
Legal and professional	Direct	17,736	-	10,237	7,499
Depreciation	Direct	112,570	-	112,570	-
		<u>390,204</u>	<u>16,287</u>	<u>356,688</u>	<u>17,229</u>

Included in legal and professional is £4,370 for independent examiner's services (2013: £1,700 for examiners services).

5. STAFF COSTS

	18 Months Total £	12 Months Total £
Wages and salaries	156,305	102,008
Employer's NIC costs	4,246	3,830
	<u>160,551</u>	<u>105,838</u>

No employees earned more than £60,000 during the period (2013:nil)

Number of employees

The average number of employees was:

Employees (full time equivalents)	3	5
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Remuneration was paid to one trustee in the period £45,332 (2013: £26,274).

Expenses have been reimbursed to five trustees totalling £912 (2013: 3 trustees: £274)

Indemnity insurance was purchased in respect of trustees

SUFFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2014 *(continued)*

6. TANGIBLE FIXED ASSETS

Tangible Fixed Assets are held for charity use.

	Freehold Property £	Tools and Equipment £	Furniture and Fittings £	Total £
Cost:				
Balance at 1 April 2013	543,558	6,000	36,795	586,353
Additions	-	-	-	-
At 30 September 2014	<u>543,558</u>	<u>6,000</u>	<u>36,795</u>	<u>586,353</u>
Depreciation:				
Balance at 1 April 2013	35,529	6,000	29,837	71,336
Charge for the period	108,385	-	4,185	112,570
At 30 September 2014	<u>143,914</u>	<u>6,000</u>	<u>34,022</u>	<u>183,936</u>
Net Book Values:				
At 30 September 2014	399,644	-	2,773	402,417
Less: Transfer to other charities	(399,644)	-	(2,773)	(402,417)
Net Book Value c/fwd	<u>-</u>	<u>-</u>	<u>-</u>	<u>-</u>
At 31 March 2013	<u>508,029</u>	<u>-</u>	<u>6,958</u>	<u>514,987</u>

7. INVESTMENTS

	Cost £	Market Value 2014 £	Movement £	Market Value 2013 £
COIF Charities Investment Fund	15,000	16,545	599	15,946
CAF Balanced Growth Fund	15,000	19,220	1,762	17,458
	<u>30,000</u>	<u>35,765</u>	<u>2,361</u>	<u>33,404</u>
National Savings Income Bond	2,000	2,000	-	2,000
	<u>32,000</u>	<u>37,765</u>	<u>2,361</u>	<u>35,404</u>
Less: Transfer to other charities	(32,000)	(37,765)	-	-
Balance at 30 September 2014	<u>-</u>	<u>-</u>	<u>2,361</u>	<u>35,404</u>

8. DEBTORS

	30 Sep 2014 £	31 March 2013 £
Trade debtors	-	600
Prepayments	2,312	6,207
	<u>2,312</u>	<u>6,807</u>
Less: Transfer to other charities	(2,312)	-
	<u>-</u>	<u>6,807</u>

SUFFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2014 *(continued)*

9. CREDITORS: amounts falling due within one year

	30 Sep 2014 £	31 March 2013 £
Trade creditors	-	2,665
Accruals	2,295	15,547
	<u>2,295</u>	<u>18,212</u>
Less: Transfer to other charities	<u>(2,295)</u>	<u>-</u>
	<u>-</u>	<u>18,212</u>

10. SHARE CAPITAL

The company is limited by guarantee and does not have a share capital. Every member of the company undertakes to contribute to the assets of the company if it is wound up during the time that he or she is a member, or within one year afterwards, for payment of the debts and liabilities of the company contracted before the time at which he or she ceases to be a member and of the costs, charges and expenses of winding up and for the adjustment of the rights of the contributors among themselves such amount as may be required not exceeding £1.

11. UNRESTRICTED FUNDS

	Balance 1 April 2013 £	Movement in resources			Balance before transfer to other charities £
		Incoming £	Outgoing £	Transfers £	
Company property	514,987	-	-	(112,570)	402,417
Ipswich Funds-General	30,639	29,386	(40,766)	(13,687)	5,572
-Property Repairs	96,402	14,470	(145,656)	123,204	88,420
Bury St Edmunds Funds					
- General	42,656	24,494	(13,565)	(2,747)	50,838
- Property Repairs	14,584	-	-	-	14,584
Lowestoft Funds					
- General	1073	28,934	(22,642)	(1,754)	5,611
Board of Trustees Funds					
- General	11,864	564	(27,903)	22,515	7,040
Total per note 13	<u>712,205</u>	<u>97,848</u>	<u>(250,532)</u>	<u>14,961</u>	<u>574,482</u>
Transfer to other charities					<u>(574,482)</u>
Balance at 30 September 2014					<u>-</u>

- Designated funds before transfer to other charities £103,004 (2013: £110,986)

SUFFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2014 (continued)

12. RESTRICTED FUNDS	Balance 1 April 2013 £	Movement in resources			Balance before transfer to other charities £
		Incoming £	Outgoing £	Transfers £	
Youth Clubs	5,470	-	-	-	5,470
Hand in Hand Clubs	5,134	22,133	(19,175)	(3553)	4,539
Lowestoft	2,671	-	-	-	2,671
Lipreading	6,620	55,560	(28,849)	(32,636)	695
Suffolk Hearing Support Service	33,995	79,756	(89,287)	21,228	45,692
Interpreter training	2,023	-	-	-	2,023
Total (as note 13)	55,913	157,449	(137,311)	(14,961)	61,090
Transfer to other charities					(61,090)
Balance at 30 September 2014					-

Youth Clubs	Fund committed to providing youth services in Ipswich
Hand in Hand Clubs	Restricted to dual sensory services
Lowestoft	Residual value of Lottery grant for premises
Lipreading	Provision of Lipreading classes
SHSS	Provision of hearing support services
Interpreter training	To provide bursaries to candidates for training

Interfund transfers are in respect of management fees and rents.

13. ANALYSIS OF NET ASSETS BETWEEN FUNDS

Restricted funds	Tangible Fixed Assets £	Net Current Assets £	Total £
Youth Clubs	-	5,470	5,470
Deaf/Blind Initiative	-	4,539	4,539
Lowestoft	-	2,671	2,671
Lipreading	-	695	695
Suffolk Hearing Support Service	-	45,692	45,692
Interpreter training	-	2,023	2,023
	-	61,090	61,090
Unrestricted Funds	402,417	172,065	574,482
	402,417	233,155	635,572
Transfer to other charities	(402,417)	(233,155)	(635,572)
	-	-	-

SUFFOLK DEAF ASSOCIATION

NOTES TO THE FINANCIAL STATEMENTS

PERIOD ENDED 30 SEPTEMBER 2014 (*continued*)

14. Transfer to other charities

As discussed in the trustees report, following a reorganisation of the charity, on 30 September 2014, the assets, liabilities and activities of the charity (registered number 1043733) were transferred into the following charities which commenced operation on 1 October 2014. Suffolk Deaf Association ceased to operate from this date.

Charity Number 1157646

Ipswich Deaf Society, Suffolk House, 2 Wharfedale Road, Ipswich IP1 4JP.

Charity Number 1157698

Bury St Edmunds and District Deaf and Hard of Hearing Association, 28 Northgate Street, Bury St Edmunds, Suffolk IP33 1HY.

Charity Number 1157011

Lowestoft and District Deaf Society, 50-52, Blackheath Road, Lowestoft NR33 7JG.

Charity Number 1157463

Suffolk Hearing Support Service, Suffolk House, 2 Wharfedale Road, Ipswich IP1 4JP.

INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF SUFFOLK DEAF ASSOCIATION

I report on the accounts of the company for the period ended 30 September 2014, set out on pages 6 to 14.

Respective responsibilities of trustees and auditors

The trustees, who are also the directors of the company for the purposes of company law, are responsible for the preparation of the financial accounts. The trustees consider that an audit is not required for this period under section 145 of the Charities Act 2011 (the Act) and that an independent examination is needed. The charity's gross income exceeds £250,000 and I am qualified to undertake the examination by being a qualified member of the Institute of Chartered Accountants in England and Wales.

Having satisfied myself that the charity is not subject to audit under company law and is eligible for independent examination, it is my responsibility to:

- examine the accounts under section 145 of the 2011 Act;
- to follow the procedures laid down in the General Directions given by the Charity Commissioners under section 145(5)(b) of the 2011 Act; and
- to state whether particular matters have come to my attention.

Basis of independent examiner's report

My examination was carried out in accordance with the general directions given by the Charity Commission. An examination includes a review of the accounting records kept by the charity and a comparison of the financial statements presented with those records. It also includes consideration of any unusual items or disclosures in the financial statements and seeking explanations from you as trustees concerning any such matters. The procedures undertaken do not provide all the evidence that would be required in an audit and consequently no opinion is given as to whether the financial statements present a 'true and fair view' and the report is limited to those matters set out in the statement below.

Independent examiner's statement

In connection with my examination, no matter has come to my attention:

- 1) which gives me reasonable cause to believe that in any material respect the requirements:
 - to keep accounting records in accordance with section 130 of the Charities Act 2011; and
 - to prepare accounts which accord with the accounting records, comply with the accounting requirements of section 396 of the Companies Act 2006 and with the methods and principles of the Statement of Recommended Practice; Accounting and Reporting by Charities.

have not been met; or

- 2) to which, in my opinion, attention should be drawn in order to enable a proper understanding of the accounts to be reached.

Helen Rumsey FCA
ENSORS
Chartered Accountants
& Registered Auditor
IPSWICH

20 January 2015