

BREAKTHROUGH (DEAF-HEARING INTEGRATION)

England & Wales · Charity number 1073468

Details

Other names DEAFPLUS

Status Registered

Legal form Charitable company

Company number [03680467](#)

Registered 1999-01-25

Register [View on the Charity Commission register](#)

Contact

Address Deafplus
Trinity Centre
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London
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Website www.deafplus.org

Activities

Objects: FOR THE PURPOSES OF THE RELIEF OF NEED AND THE PROMOTION OF THE MENTAL AND SPIRITUAL WELFARE OF DEAF PERSONS AND OF VISUALLY IMPAIRED PERSONS (WHERE THE PROVISION OF SUCH SERVICES ARE LINKED TO OR PROVIDED AS PART OF THE SERVICES PROVIDED TO THOSE WHO ARE DEAF)) WITHIN GREAT BRITAIN AND NORTHERN IRELAND AND SECONDLY THROUGHOUT THE WORLD. FOR THESE PURPOSES THE TERM 'DEAF' MEANS DEAF, PARTIALLY DEAF OR DEAFENED.

Activities: deafPLUS is a registered medium-sized charity and company limited by guarantee working to encourage integration and equality between deaf/visually impaired and hearing people in all areas of life.

Classification

- **How:** Provides Human Resources, Provides Services, Provides Advocacy/advice/information
- **What:** General Charitable Purposes, Education/training, Disability, The Prevention Or Relief Of Poverty
- **Who:** Elderly/old People, People With Disabilities

Geography

- **Area of benefit:** WORLDWIDE
- Throughout England

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£753,116	£765,521	£379,187	31
2024-03-31	£835,498	£833,387	£405,314	34
2023-03-31	£816,903	£952,462	£403,203	28
2022-03-31	£899,217	£926,369	£538,763	22
2021-03-31	£1,070,352	£951,563	£498,782	23

Trustees

Name	Role	Appointed
Alan Murray		2018-05-01
Geraldine O'halloran		2021-03-03
Rachel Vann		2024-06-05

BREAKTHROUGH (DEAF-HEARING INTEGRATION)

England & Wales - Charity number 1073468

Accounts

Charity registration number 1073468 (England and Wales)

Company registration number 03680467

BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
ANNUAL REPORT AND UNAUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 MARCH 2025

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS LEGAL AND ADMINISTRATIVE INFORMATION

Trustees	D Rose A Murray MBE G A O'Halloran S Paull R Vann	Chair Vice Chair Resigned 2 September 2025 Appointed 19 April 2024
Senior management	Reg Cobb Leo Mansell	Chief Executive Operations Manager to January 2025
Charity number (England and Wales)	1073468	
Company number	03680467	
Registered office	DeafPLUS Trinity Centre Key Close London E1 4HG	
Independent examiner	Griffiths Marshall 4th Floor Llanthony Warehouse The Docks Gloucester Gloucestershire GL1 2EH	
Bankers	Lloyds Bank Plc 25 Gresham Street London EC2V 7HN	
Solicitors	Russell Cooke LLP 8 Bedford Row London WC1R 4BX	

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS CONTENTS

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BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) FOR THE YEAR ENDED 31 MARCH 2025

The trustees present their annual report and financial statements for the year ended 31 March 2025.

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)".

Objectives and activities

Our vision is an accessible world for our people, where barriers to participation are removed.

Our mission is to empower our people—those who are Deaf, hard of hearing, deafened, visually impaired, blind, or deafblind—to take control of their lives, make informed choices, and achieve independence.

Our work is underpinned by four values: Empowerment, Quality, Trust, and Empathy, and guided by the Social Model of Disability and the Language & Culture Model.

We aim to:

- Provide inclusive, accessible advice and community services.
- Ensure deafPLUS is an excellent place to work and volunteer.
- Boost unrestricted income to strengthen sustainability.
- Build strong partnerships that enhance our impact and reduce duplication.

Public benefit

The Trustees confirm that they have complied with the duty in Section 17 of the Charities Act 2011 to have due regard to public benefit guidance published by the Charity Commission. All services are designed to offer measurable public benefit, particularly for people who experience communication barriers and social exclusion due to sensory loss.

Volunteers

Our volunteers are essential to our work. In Whitechapel, they support building management and provide filming and photography for social media. In Bath, volunteers run our Talking Café outreach hubs, give equipment demonstrations, distribute information, and refer people to deafPLUS staff. Others help by transporting clients to activities, hosting events, acting as community ambassadors, and producing and delivering local newsletters.

Achievements and performance

- 3,179 clients supported, surpassing our target again this year.
- Adviceline: Delivered 1,332 sessions, an ongoing increase from the previous years, which is a testament of our robust quality service.
- Whitechapel Centre: 166 clients supported, with enhanced triage and wellbeing activities.
- New partnerships formed: including expanded work in Camden and Ealing, and ongoing collaborations in Tower Hamlets, Somerset and Westminster.
- Quality Standards maintained: Continued accreditation under Advice Quality Standard (AQS), Disability Confident, and Living Wage Employer status.
- Workforce: 86% of our staff are Deaf or hard of hearing, reflecting a deep lived understanding of our client base.

Financial review

For the year ended 31 March 2025, deafPLUS achieved a net deficit of £12,405, compared to a surplus of £2,111 in the previous year. The deficit stemmed from lower than anticipated fundraising, rent and training income due to lack of staff resource, together with increased costs. The Board continues to monitor performance quarterly and has invested in improved reporting tools via Charity Log and Instant Insight Business Accounting Ltd.

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Reserves policy

The Trustees' target is to hold a minimum of three months of reserves to cover operating costs, redundancy liabilities and contractual commitments requiring notice periods or exit costs plus any project funds owed back to funders. As of 31 March 2025, free reserves were £182,108, equating to approximately 6 months of unrestricted expenditure, exceeding our minimum target.

Principal funding sources

In 2024–25, deafPLUS had an income of £753,117, down from £835,498 the previous year. Principal funding sources included:

- Local authority contracts (e.g., Tower Hamlets, Camden, Bromley, Bath/Somerset)
- National Lottery Community Fund (supporting our Adviceline)
- Trusts and foundations (e.g., Henry Smith Charity)
- Donations and fundraising campaigns
- Earned income from equipment services and training

Future funding strategies include launching a trading arm and subscription services, and strengthening corporate partnerships.

Review of Risks

Risks are reviewed regularly by the Board and monitored via a live Risk Register. Key risks include:

- Funding volatility, particularly related to council contracts.
- Staffing and capacity pressures, especially in response to rising service demand.
- Cost-of-living impact on client needs and staff.
- Digital and data security, which is being addressed through plans for Cyber Essentials accreditation.

Mitigation strategies include diversifying income streams, improving financial reporting systems, and investing in staff training and digital infrastructure.

Plans for future periods

In line with our 2024–2027 Strategy Plan, our main objectives for 2025–26 include:

- Expanding Community Hubs: Establish two additional hubs based on the Whitechapel model.
- Digitisation: Complete rollout of our new app, and move more services online.
- Staff Development: Deliver a comprehensive training programme for 100% of staff.
- Income Generation: Launch a subscription service for individuals and organisations.
- Partnerships: Secure at least two new corporate partners and recruit volunteers from partner organisations.

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

Structure, governance and management

Breakthrough (Deaf-Hearing Integration), operating as deafPLUS, is a charitable company limited by guarantee. It was incorporated on 8 December 1998 and registered as a charity on 25 January 1999. The charity is governed by its Memorandum and Articles of Association, with strategic direction provided by a Board of Trustees and day-to-day operations delegated to the Chief Executive.

The governance structure ensures strong alignment with our vision: an accessible world for our people, with barriers to participation and opportunity removed. Our mission is to empower our people—deaf, deafened, hard-of-hearing, blind, visually impaired, and deafblind individuals—to take control of their lives, achieve independence, and make informed choices.

All of deafPLUS's work is guided by four values: Empowerment, Quality, Trust, and Empathy, and by our belief in user-led, co-produced approaches.

In 2024, the Board approved a new Strategic Plan (2024–2027), structured around four key strategic aims:

Enhancing Accessible Advice and Community Hubs – Creating inclusive, safe spaces through local hubs and digital access points, shaped by continuous engagement with stakeholders.

Advancing Quality Services – Making deafPLUS an exceptional workplace by strengthening internal systems, reducing staff pressure, and investing in training and communication tools like CRM and SharePoint.

Boosting Unrestricted Income – Building financial resilience through diversified income streams, partnerships, and social enterprise activity.

Fostering Enhanced Partnerships – Collaborating with organisations that share our values to expand reach, improve service delivery, and reduce duplication.

86% of our staff are deaf or living with hearing loss, enabling us to deliver truly person-centred services informed by lived experience. As part of our governance cycle, we regularly consult with staff, clients, and partners to ensure strategic alignment, improve impact, and respond to emerging needs.

The Board operates with a Finance & Business Development Sub-Committee and meets regularly to review performance against strategic priorities. Trustees ensure compliance with charity law, uphold public benefit, and oversee effective use of resources.

The trustees, who are also the directors for the purpose of company law, and who served during the year and up to the date of signature of the financial statements were:

D Rose	Chair
A Murray MBE	Vice Chair
G A O'Halloran	
S Paull	Resigned 2 September 2025
S Colthrust	Resigned 25 September 2024
R Vann	Appointed 19 April 2024

Recruitment and appointment of trustees

Trustees are recruited via open advertisement and targeted approaches to ensure diversity and skills balance. In accordance with the governing documents, at least 51% of Trustees must be Deaf or have hearing loss. At the end of this reporting period, 80% of our Trustees meet this requirement.

New Trustees are appointed based on their expertise, lived experience, and commitment to the values and aims of deafPLUS.

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED) FOR THE YEAR ENDED 31 MARCH 2025

The company's current policy concerning the payment of trade creditors is to follow the CBI's Prompt Payers Code (copies are available from the CBI, Centre Point, 103 New Oxford Street, London WC1A 1DU).

The company's current policy concerning the payment of trade creditors is to:

- settle the terms of payment with suppliers when agreeing the terms of each transaction;
- ensure that suppliers are made aware of the terms of payment by inclusion of the relevant terms in contracts; and
- pay in accordance with the company's contractual and other legal obligations.

Trade creditors of the company at the year end were equivalent to 58 day's purchases, based on the average daily amount invoiced by suppliers during the year.

Organisational structure

The charity is led by a Chief Executive Officer who reports directly to the Board. Strategic oversight and decisions are made by the Board through scheduled meetings, with here sub-committees;

- Finance;
- QPHR (Quality, Performance and Human Resources); and
- Business Development and Fundraising.

A Finance Sub-Committee provides detailed financial scrutiny and planning. All major operational changes and funding strategies are presented to the Board for approval.

Induction and training of trustees

New Trustees receive a comprehensive induction pack including "The Essential Trustee" (Charity Commission CC3 guidance), the deafPLUS Trustee Handbook, and key policies and strategies. Introductory meetings are held with the CEO and relevant staff to provide a full overview of operations. Ongoing training is provided as needed, and Trustees are invited to staff away days to deepen understanding of frontline delivery.

Relationship with related parties

None of the Trustees received remuneration or had any beneficial interest in the charity or its contracts. All relationships with external parties are disclosed transparently and managed in accordance with our conflict-of-interest policy.

The trustees' report was approved by the Board of Trustees.



D Rose
Chair

15 December 2025

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF TRUSTEES' RESPONSIBILITIES
FOR THE YEAR ENDED 31 MARCH 2025**

The trustees, who are also the directors of Breakthrough (Deaf-Hearing Integration) for the purpose of company law, are responsible for preparing the Trustees' 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 which give a true and fair view of the state of affairs of the charity and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that year.

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;
- make judgements and estimates that are reasonable and prudent; 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 are responsible for keeping adequate accounting records that 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 Companies Act 2006. 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.

By order of the Board of Trustees



D Rose
Chair

15 December 2025

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS INDEPENDENT EXAMINER'S REPORT TO THE TRUSTEES OF BREAKTHROUGH (DEAF-HEARING INTEGRATION)

I report to the trustees on my examination of the financial statements of Breakthrough (Deaf-Hearing Integration) (the charity) for the year ended 31 March 2025.

Responsibilities and basis of report

As the trustees of the charity (and also its directors for the purposes of company law), you are responsible for the preparation of the financial statements in accordance with the requirements of the Companies Act 2006.

Having satisfied myself that the financial statements of the charity are not required to be audited under Part 16 of the Companies Act 2006 and are eligible for independent examination, I report in respect of my examination of the charity's financial statements carried out under section 145 of the Charities Act 2011. In carrying out my examination I have followed the Directions given by the Charity Commission under section 145(5)(b) of the Charities Act 2011.

Independent examiner's statement

Since the charity's gross income exceeded £250,000, the independent examiner must be a member of a body listed in section 145 of the Charities Act 2011. I confirm that I am qualified to undertake the examination because I am a member of the Institute of Chartered Accountants in England and Wales, which is one of the listed bodies.

I have completed my examination. I confirm that no matters have come to my attention in connection with the examination giving me cause to believe that in any material respect:

- 1 accounting records were not kept in respect of the charity as required by section 386 of the Companies Act 2006.
- 2 the financial statements do not accord with those records; or
- 3 the financial statements do not comply with the accounting requirements of section 396 of the Companies Act 2006 other than any requirement that the financial statements give a true and fair view, which is not a matter considered as part of an independent examination; or
- 4 the financial statements have not been prepared in accordance with the methods and principles of the Statement of Recommended Practice for accounting and reporting by charities applicable to charities preparing their financial statements in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102).

I have no concerns and have come across no other matters in connection with the examination to which attention should be drawn in this report in order to enable a proper understanding of the financial statements to be reached.

Ian Price
Griffiths Marshall
4th Floor
Llanthony Warehouse
The Docks
Gloucester
Gloucestershire
GL1 2EH
15 December 2025



**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

		Unrestricted funds	Designated funds	Restricted funds general	Total	Unrestricted funds	Designated funds	Restricted funds general	Total
	Notes	2025 £	2025 £	2025 £	2025 £	2024 £	2024 £	2024 £	2024 £
Income and endowments from:									
Donations and legacies	3	51,063	-	-	51,063	25,856	-	3,542	29,398
Charitable activities	4	260,042	-	418,654	678,696	343,134	-	461,551	804,685
Other trading activities	5	13,345	-	-	13,345	-	-	-	-
Investments	6	2,244	-	-	2,244	1,415	-	-	1,415
Other income	7	7,768	-	-	7,768	-	-	-	-
Total income		<u>334,462</u>	<u>-</u>	<u>418,654</u>	<u>753,116</u>	<u>370,405</u>	<u>-</u>	<u>465,093</u>	<u>835,498</u>
Expenditure on:									
Raising funds	8	945	-	-	945	1,425	-	-	1,425
Charitable activities	9	373,818	-	390,758	764,576	398,421	-	433,541	831,962
Total expenditure		<u>374,763</u>	<u>-</u>	<u>390,758</u>	<u>765,521</u>	<u>399,846</u>	<u>-</u>	<u>433,541</u>	<u>833,387</u>
Net income/(expenditure)		(40,301)	-	27,896	(12,405)	(29,441)	-	31,552	2,111
Transfers between funds		60,741	(2,124)	(58,617)	-	22,769	-	(22,769)	-
Other recognised gains and losses:									
Actuarial losses on defined benefit pension schemes		(13,722)	-	-	(13,722)	-	-	-	-
Net movement in funds	11	6,718	(2,124)	(30,721)	(26,127)	(6,672)	-	8,783	2,111
Reconciliation of funds:									

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT**

FOR THE YEAR ENDED 31 MARCH 2025

	Unrestricted funds	Designated funds	Restricted funds general	Total	Unrestricted funds	Designated funds	Restricted funds general	Total
	2025	2025	2025	2025	2024	2024	2024	2024
Notes	£	£	£	£	£	£	£	£
Fund balances at 1 April 2024	175,390	2,124	227,800	405,314	182,062	2,124	219,017	403,203
Fund balances at 31 March 2025	<u>182,108</u>	<u>-</u>	<u>197,079</u>	<u>379,187</u>	<u>175,390</u>	<u>2,124</u>	<u>227,800</u>	<u>405,314</u>

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
BALANCE SHEET
AS AT 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Fixed assets					
Tangible assets	15		7,409		6,117
Current assets					
Stocks	16	6,898		2,924	
Debtors	17	63,686		101,249	
Cash at bank and in hand		427,571		370,293	
		498,155		474,466	
Creditors: amounts falling due within one year	18	(112,655)		(75,269)	
Net current assets			385,500		399,197
Total assets less current liabilities			392,909		405,314
Defined benefit pension liability	20		(13,722)		-
Net assets			379,187		405,314
The funds of the charity					
Restricted income funds - general	21		197,079		227,800
Restricted income funds - Designated funds	22		-		2,124
Unrestricted funds	23		182,108		175,390
			379,187		405,314

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 31 March 2025.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements for the year in question in accordance with section 476.

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

The financial statements were approved by the trustees on 15 December 2025

D Rose
Chair



Company registration number 03680467 (England and Wales)

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 MARCH 2025**

	Notes	2025 £	£	2024 £	£
Cash flows from operating activities					
Cash generated from/(absorbed by) operations	27		52,788		(28,073)
Investing activities					
Purchase of tangible fixed assets		(5,522)		(3,044)	
Proceeds from disposal of tangible fixed assets		7,768		-	
Investment income received		2,244		1,415	
Net cash generated from/(used in) investing activities			4,490		(1,629)
Net cash generated from financing activities			-		-
Net increase/(decrease) in cash and cash equivalents			57,278		(29,702)
Cash and cash equivalents at beginning of year			370,293		399,995
Cash and cash equivalents at end of year			427,571		370,293

BREAKTHROUGH (DEAF-HEARING INTEGRATION) KNOWN AS DEAFPLUS NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 31 MARCH 2025

1 Accounting policies

Charity information

Breakthrough (Deaf-Hearing Integration) is a private company limited by guarantee incorporated in England and Wales. The registered office is DeafPLUS, Trinity Centre, Key Close, London, E1 4HG.

1.1 Basis of preparation

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006, FRS 102 "The Financial Reporting Standard applicable in the UK and Republic of Ireland" and the Charities SORP "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)". The charity is a Public Benefit Entity as defined by FRS 102.

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 £.

The financial statements have been prepared under the historical cost convention, [modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value]. The principal accounting policies adopted are set out below.

1.2 Going concern

"The Trustees affirm their reasonable expectation that the Charity can sustain its operations as a going concern for at least the next twelve months, starting from the date of approval of these financial statements. This assertion is grounded in several key considerations:

Cash Flow Analysis: A cash flow analysis to March 2026 has been meticulously scrutinised and approved by our Finance Sub Committee. This analysis, which takes into account reduced management and overhead costs and factors in both known and anticipated income and expenditures. Following a thorough evaluation, we have successfully streamlined our management expenses, enabling us to operate with minimal reliance on additional fundraising efforts. This achievement stems from the fact that a portion of our project-based costs now covers our overhead expenses.

Diverse Range of Services: deafPLUS has solidified agreements to provide a diverse array of services across nine local authorities, in addition to pan-London and national projects supported by charitable trusts and the National Lottery. In the event that funding for any specific project is terminated during this period, we have established protocols to promptly wind down the project, thereby containing losses within that project and safeguarding the overall financial health of the organization.

Sustained Project Funding: While the natural conclusion of projects is inevitable, our proactive approach to securing grants and contracts ensures a continual cycle of project inception and completion. This dynamic process, which we refer to as the "churn," provides us with confidence that we will continually replace any concluded projects with new opportunities.

Competitive Business Model: Our analysis of the funding landscape underscores that, despite a backdrop of budget cuts and austerity measures, deafPLUS offers a compelling service portfolio characterized by quality and value for money. We remain steadfast in our belief that our business model is not only competitive but also stands out within our field of expertise.

The Trustees have taken into account the actions undertaken by our CEO to streamline overhead and management costs, thereby addressing deficits. This strategic effort, while placing the charity under the pressure of meeting increased demands, simultaneously fortifies our foundation, enhancing operational efficiency and transparency in financial reporting.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Furthermore, we have initiated collaborative efforts with the local community and neighbouring charities to adapt and evolve in response to the evolving needs of the communities we serve. In parallel, we are engaging with local authority commissioners and grant officers to ensure that any necessary adaptations to our services are executed in a cost-effective manner, given the prevailing economic climate. These concerted efforts aim to maximize value for the people we serve while fostering partnerships with other organisations."

1.3 Charitable funds

Unrestricted funds are available for use at the discretion of the trustees in furtherance of their charitable objectives.

Restricted funds are subject to specific conditions by donors or grantors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

1.4 Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measure reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred.

Government grants received or receivable are recognised in the Statement of Financial Activities over the same period as the costs to which they relate.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1.5 Expenditure

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

Governance costs include those costs incurred in the governance, of the charity's assets and are primarily associated with constitutional and statutory requirements.

1.6 Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300.

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. 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 recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Fixtures and fittings	20% reducing balance
Computers	33% straight line
Motor vehicles	25% reducing balance

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.8 Stocks

Stocks are stated at the lower of cost and net realisable value. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

1 Accounting policies

(Continued)

1.10 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.

Basic financial assets

Basic financial assets, which include trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

Basic financial liabilities

Basic financial liabilities, including creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

1.11 Retirement benefits

The charity participates in a TPT Retirement Solutions scheme. This is a multi employer defined benefit scheme which is being accounted for as a defined contribution scheme because it is not feasible to identify the charity's share of the scheme's losses. The amounts in creditors are agreed future contributions to fund a deficit in the scheme.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Income from donations and legacies

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Donations and gifts	37,398	-	37,398	15,646	3,542	19,188
Legacies	-	-	-	7,000	-	7,000
Grants	13,665	-	13,665	3,210	-	3,210
	<u>51,063</u>	<u>-</u>	<u>51,063</u>	<u>25,856</u>	<u>3,542</u>	<u>29,398</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

4 Income from charitable activities

	Unrestricted funds 2025 £	Restricted funds 2025 £	Total 2025 £	Unrestricted funds 2024 £	Restricted funds 2024 £	Total 2024 £
Information and Advice						
Age UK East London	6,542	-	6,542	21,946	-	21,946
Ealing Mencap	51,019	-	51,019	50,283	-	50,283
Westminster Deaf Support Advice Service	9,328	-	9,328	5,458	-	5,458
Merton Council	-	-	-	-	9,983	9,983
VSCL - Virgin Care Serv Ltd	99,112	-	99,112	116,082	-	116,082
Somerset County Council	-	-	-	-	50,060	50,060
Francise Winham Foundation	-	-	-	-	-	-
Bromley Chain	-	-	-	-	14,191	14,191
L B of Bromley	50,666	-	50,666	49,692	-	49,692
L B of Hackney	-	53,000	53,000	-	-	-
Camden Disability Action	29,033	-	29,033	-	-	-
National Lottery Community Fund	-	138,953	138,953	-	-	-
	245,700	191,953	437,653	243,461	74,234	317,695
Advocacy						
East End Citizens Advice Bureau	-	7,781	7,781	-	9,322	9,322
Education, wellbeing, reablement and life skills						
L B of Hackney	-	-	-	25,000	57,000	82,000
LB of Tower Hamlets	-	10,000	10,000	-	27,125	27,125
Mayor Fund	-	70,000	70,000	-	29,166	29,166
Camden Disability Action	-	-	-	29,665	-	29,665
LB of Hammersmith and Fulham	-	3,276	3,276	-	12,600	12,600
Ealing Council	-	15,000	15,000	-	15,000	15,000
Merton Council	-	11,500	11,500	-	-	-
VSCL - Virgin Care Serv Ltd	-	-	-	-	-	-
Birmingham City Council	-	30,000	30,000	-	30,000	30,000
Somerset County Council	-	50,000	50,000	-	-	-
YouChoose - Community Support project	108	-	108	36,749	-	36,749
Heart of England	-	(4,156)	(4,156)	-	-	-
Trust for London	-	2,400	2,400	-	21,600	21,600
Henry Smith Charity	-	26,900	26,900	-	26,600	26,600
The DeafCOG	-	4,000	4,000	-	-	-
	108	218,920	219,028	91,414	219,091	310,505

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

4 Income from charitable activities (Continued)

Combined Activities

National Lottery					158,904	158,904
Community Fund	-	-	-	-		
Unrestricted Fund - General	14,234	-	14,234	8,259	-	8,259
	<u>14,234</u>	<u>-</u>	<u>14,234</u>	<u>8,259</u>	<u>158,904</u>	<u>167,163</u>
	<u>260,042</u>	<u>418,654</u>	<u>678,696</u>	<u>343,134</u>	<u>461,551</u>	<u>804,685</u>

5 Income from other trading activities

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising events	<u>13,345</u>	<u>-</u>

6 Income from investments

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Interest receivable	<u>2,244</u>	<u>1,415</u>

7 Other income

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Net gain on disposal of tangible fixed assets	<u>7,768</u>	<u>-</u>

8 Expenditure on raising funds

	Unrestricted funds 2025 £	Unrestricted funds 2024 £
Fundraising and publicity		
Other fundraising costs	<u>945</u>	<u>1,425</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9 Expenditure on charitable activities

	Information and Advice	Advocacy	Education, wellbeing, reablement and life skills	Combined Activities	Total
	2025 £	2025 £	2025 £	2025 £	2025 £
Direct costs					
Staff costs	309,303	6,964	126,090	-	442,357
Depreciation and impairment	3,019	-	1,149	-	4,168
Project direct costs	29,019	100	15,695	1,646	46,460
Premises costs	24,489	-	-	-	24,489
Promotions and marketing	686	-	477	187	1,350
Power, light, heat and rates	5,183	47	627	593	6,450
Administrative expenditure	8,259	-	4,331	365	12,955
Bad debt expense	-	-	1,294	-	1,294
Other costs	1,621	119	142	18	1,900
	<u>381,579</u>	<u>7,230</u>	<u>149,805</u>	<u>2,809</u>	<u>541,423</u>
Share of support and governance costs (see note 10)					
Support	137,715	2,746	63,409	919	204,789
Governance	12,840	289	5,235	-	18,364
	<u>532,134</u>	<u>10,265</u>	<u>218,449</u>	<u>3,728</u>	<u>764,576</u>
Analysis by fund					
Unrestricted funds	330,412	1,868	37,810	3,728	373,818
Restricted funds - general	201,722	8,397	180,639	-	390,758
	<u>532,134</u>	<u>10,265</u>	<u>218,449</u>	<u>3,728</u>	<u>764,576</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

9 Expenditure on charitable activities

(Continued)

Previous year:	Information and Advice	Advocacy	Education, wellbeing, reablement and life skills	Combined Activities	Total
	2024	2024	2024	2024	2024
	£	£	£	£	£
Direct costs					
Staff costs	258,416	5,226	228,032	-	491,674
Project direct costs	32,310	99	31,177	13,562	77,148
Premises costs	27,691	-	300	-	27,991
	<u>318,417</u>	<u>5,325</u>	<u>259,509</u>	<u>13,562</u>	<u>596,813</u>
Share of support and governance costs (see note 10)					
Support	115,530	4,616	92,219	-	212,365
Governance	11,746	274	10,764	-	22,784
	<u>445,693</u>	<u>10,215</u>	<u>362,492</u>	<u>13,562</u>	<u>831,962</u>
Analysis by fund					
Unrestricted funds	255,876	174	128,809	13,562	398,421
Restricted funds - general	189,817	10,041	233,683	-	433,541
	<u>445,693</u>	<u>10,215</u>	<u>362,492</u>	<u>13,562</u>	<u>831,962</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

10 Support costs allocated to activities

	2025	2024
	£	£
Staff costs	100,771	93,911
Depreciation	62	2,787
Premises costs	(9,362)	4,269
Power, heat, light and rates	6,592	12,545
Administration	87,720	97,137
Bad debt provision	1,976	1,715
Project costs	5,758	-
Promotions and marketing	11,272	-
Governance costs	18,364	22,785
	<u>223,153</u>	<u>235,149</u>

Analysed between:

Information and Advice	150,555	127,276
Advocacy	3,035	4,890
Education, wellbeing, reablement and life skills	68,644	102,983
Combined Activities	919	-
	<u>223,153</u>	<u>235,149</u>

Governance costs comprise:

	2025	2024
	£	£
Audit fees	16,536	17,980
Legal and professional	1,828	4,805
	<u>18,364</u>	<u>22,785</u>

11 Net movement in funds

	2025	2024
	£	£
The net movement in funds is stated after charging/(crediting):		
Fees payable for the independent examination of the charity's financial statements	4,260	-
Fees payable for the audit of the charity's financial statements	12,276	17,980
Depreciation of owned tangible fixed assets	4,230	2,787
Profit on disposal of tangible fixed assets	(7,768)	-
Operating lease charges	4,587	20,267
	<u>18,364</u>	<u>22,785</u>

12 Trustees

None of the trustees (or any persons connected with them) received any remuneration or benefits from the charity during the year (2024 - £nil).

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

13 Employees

The average number of employees (head count based on number of staff employed) during the year was 31 (2024: 34).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2025 Number	2024 Number
Information and advice	9	10
Education, wellbeing, reablement and life skills	3	5
Support	5	4
Total	17	19

Employment costs

	2025 £	2024 £
Wages and salaries	505,728	541,747
Social security costs	29,649	35,864
Other pension costs	7,751	7,974
	543,128	585,585

Redundancy and termination payments totalling £10,564 were settled and paid on 03/04/2023 and related to the previous year (2022/23). These payments are included in the wages and salaries cost stated above of £541,747.

There are no redundancy or termination payments in the 2024/25 financial year.

There were no employees whose annual remuneration was more than £60,000.

Remuneration of key management personnel

The remuneration of key management personnel was as follows:

	2025 £	2024 £
Aggregate compensation	81,951	92,599

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

15 Tangible fixed assets

	Fixtures and fittings	Computers	Motor vehicles	Total
	£	£	£	£
Cost				
At 1 April 2024	199,884	32,209	58,051	290,144
Additions	-	5,522	-	5,522
Disposals	-	-	(58,051)	(58,051)
	<u>199,884</u>	<u>37,731</u>	<u>-</u>	<u>237,615</u>
Depreciation and impairment				
At 1 April 2024	199,884	26,092	58,051	284,027
Depreciation charged in the year	-	4,230	-	4,230
Eliminated in respect of disposals	-	-	(58,051)	(58,051)
	<u>199,884</u>	<u>30,322</u>	<u>-</u>	<u>230,206</u>
Carrying amount				
At 31 March 2025	-	7,409	-	7,409
	<u>-</u>	<u>7,409</u>	<u>-</u>	<u>7,409</u>
At 31 March 2024	-	6,117	-	6,117
	<u>-</u>	<u>6,117</u>	<u>-</u>	<u>6,117</u>

16 Stocks

	2025	2024
	£	£
Finished goods and goods for resale	6,898	2,924
	<u>6,898</u>	<u>2,924</u>

17 Debtors

	2025	2024
	£	£
Amounts falling due within one year:		
Trade debtors	42,808	87,152
Other debtors	7,768	5,026
Prepayments and accrued income	13,110	9,071
	<u>63,686</u>	<u>101,249</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

18 Creditors: amounts falling due within one year

	Notes	2025 £	2024 £
Other taxation and social security		6,029	8,953
Deferred income	19	54,391	15,386
Trade creditors		34,712	24,999
Other creditors		3,858	11,468
Accruals		13,665	14,463
		<u>112,655</u>	<u>75,269</u>

19 Deferred income

	2025 £	2024 £
Other deferred income	<u>54,391</u>	<u>15,386</u>

Deferred income is included in the financial statements as follows:

	2025 £	2024 £
Deferred income is included within:		
Current liabilities	<u>54,391</u>	<u>15,386</u>
Movements in the year:		
Deferred income at 1 April 2024	15,386	43,386
Released from previous periods	(15,386)	(43,386)
Resources deferred in the year	<u>54,391</u>	<u>15,386</u>
Deferred income at 31 March 2025	<u>54,391</u>	<u>15,386</u>

20 Retirement benefit schemes

	2025 £	2024 £
Defined contribution schemes		
Charge to profit or loss in respect of defined contribution schemes	<u>7,751</u>	<u>7,974</u>

The charity operates a defined contribution pension scheme for all qualifying employees. The assets of the scheme are held separately from those of the charity in an independently administered fund.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20 Retirement benefit schemes

(Continued)

Defined benefit schemes

The company participates in the scheme, a multi-employer scheme which provides benefits to some 521 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 2023. This valuation showed assets of £514.9m, liabilities of £531.0m and a deficit of £16.1m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme of £2.1m per annum paid monthly between 1 April 2025 and 31 March 2028.

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

RECONCILIATION OF OPENING AND CLOSING PROVISIONS

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Provision at start of period	5,412	11,587
Unwinding of the discount factor (interest expense)	143	443
Deficit contribution paid	(5,518)	(6,622)
Remeasurements - impact of any change in assumptions	87	4
Remeasurements - amendments to the contribution schedule	13,598	-
Provision at end of period	13,722	5,412

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

20 Retirement benefit schemes

(Continued)

INCOME AND EXPENDITURE IMPACT

	Period Ending 31 March 2025 (£s)	Period Ending 31 March 2024 (£s)
Interest expense	143	443
Remeasurements – impact of any change in assumptions	87	4
Remeasurements – amendments to the contribution schedule	13,598	-
Contributions paid in respect of future service*	*	*
Costs recognised in income and expenditure account	*	*

*includes defined contribution schemes and future service contributions (i.e. excluding any deficit reduction payments) to defined benefit schemes which are treated as defined contribution schemes. To be completed by the company.

ASSUMPTIONS

	31 March 2025 % per annum	31 March 2024 % per annum	31 March 2023 % per annum
Rate of discount	4.84	5.31	5.52

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 CONTRIBUTIONS SCHEDULE

Year ending	31 March 2025 (£s)	31 March 2024 (£s)	31 March 2023 (£s)
Year 1	4,896	5,518	6,622
Year 2	4,896	-	5,518
Year 3	4,896	-	-
Year 4	-	-	-
Year 5	-	-	-

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.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

20 Retirement benefit schemes

(Continued)

The amounts included in the balance sheet arising from the charity's obligations in respect of defined benefit plans are as follows:

	2025	2024
	£	£
Liabilities/(assets):		
Present value of contributions payable	13,722	-
Deficit in the scheme attributable to the company	13,722	-

21 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 1 April 2024	Incoming resources	Resources expended	Transfers	At 31 March 2025
	£	£	£	£	£
Information and Advice	102,775	191,953	(201,721)	(58,476)	34,531
Advocacy	5,938	7,781	(8,398)	(5,321)	-
Education	100,795	218,920	(180,639)	23,472	162,548
Combined	8,121	-	-	(8,121)	-
MAS Van Appeal	8,736	-	-	(8,736)	-
Deaf Access	1,435	-	-	(1,435)	-
	<u>227,800</u>	<u>418,654</u>	<u>(390,758)</u>	<u>(58,617)</u>	<u>197,079</u>

Previous year:

	At 1 April 2023	Incoming resources	Resources expended	Transfers	At 31 March 2024
	£	£	£	£	£
Information and advice	76,608	236,552	(189,817)	(20,568)	102,775
Advocacy	6,657	9,322	(10,041)	-	5,938
Education	117,460	219,219	(233,683)	(2,201)	100,795
Combined	8,121	-	-	-	8,121
MAS Van Appeal	8,736	-	-	-	8,736
Deaf Access	1,435	-	-	-	1,435
	<u>219,017</u>	<u>465,093</u>	<u>(433,541)</u>	<u>(22,769)</u>	<u>227,800</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

21 Restricted funds

(Continued)

Information & Advice

Funding provided to enable deafPLUS to support deaf and visually impaired clients with-improved access to information, helping service users realise their legal and civil rights, responsibilities and entitlements. The funding is used to provide drop-in sessions and pre-arranged appointments where advisors can provide confidential information, advice and guidance to service users.

Advocacy Services

Funding received provides deaf and hard of hearing people with advice and support, such as:

- Guidance with Applications, for example Income Support, Disability Living Allowance (DLA and Attendance Allowance (AA)
- Housing advice, including Housing Benefit
- Council Tax Benefit and applying for housing
- Advice on access to council services
- Access to legal services
- Providing support at meetings with other agencies

Education, Wellbeing, Reablement and Life skills

Funding received to provide Lipreading classes where a qualified lip reading tutor provides service users with structured support to improve their lipreading skills. Funding is also used to provide other activities and workshops, such as opportunities for users to participate in drama workshops, visits to galleries and other social activities designed to overcome social isolation and encourage healthy lifestyles.

Combined

We deliver a range of supporting activities that strengthen accessibility and independence for deaf and hard of hearing people. This includes providing essential equipment support and delivering specialist training, most notably to Tower Hamlets Council, to ensure a holistic and consistent approach to accessibility across the full breadth of Council services. These activities help ensure that frontline staff and service teams have the skills, awareness, and tools needed to meet deaf residents' communication needs effectively.

MAS Van appeal

Funding received for the replacement and refurbishment of the mobile advice service vehicles.

Deaf access

Deaf access was the Bromley-based deaf charity DeafPLUS took over in January 2016. Their staff, assets and reserves were all transferred to DeafPLUS, and the branch is now part of the DeafPLUS network.

Transfers

Transfers comprise of £3,656 transferred from unrestricted funds to restricted funds to supplement an overspend in the Education, Wellbeing, Reablement and Lifeskills project of £3,240, and an overspend of £415 within Info & Guidance.

A transfer from the Info & Guidance fund to Education, Wellbeing, Reablement and Lifeskills of £44,835 has also been made in the year to reflect the movement of individual projects between the two restricted fund categories.

The Trustees have also reviewed the opening restricted fund balances in the year, and determined that a number of balances reflect old historic balances resulting from mipostings, therefore a transfer has been made to unrestricted of £62,273.

Purposes of designated funds

Funds earmarked from the Bromley Xmas Appeal have been designated for use by the Bromley office. Following a review of the project, the Trustees have decided to release this designated fund in the year.

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

22 Restricted funds - Designated funds

These are restricted funds which are material to the charity's activities.

	At 1 April 2024 £	Transfers £	At 31 March 2025 £
Bromley Xmas Appeal	2,124	(2,124)	-
	<u>2,124</u>	<u>(2,124)</u>	<u>-</u>
Previous year:	At 1 April 2023 £	Transfers £	At 31 March 2024 £
Bromley Xmas Appeal	2,124	-	2,124
	<u>2,124</u>	<u>-</u>	<u>2,124</u>

23 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 1 April 2024 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2025 £
General funds	175,390	334,462	(374,763)	60,741	(13,722)	182,108
	<u>175,390</u>	<u>334,462</u>	<u>(374,763)</u>	<u>60,741</u>	<u>(13,722)</u>	<u>182,108</u>
Previous year:	At 1 April 2023 £	Incoming resources £	Resources expended £	Transfers £	Gains and losses £	At 31 March 2024 £
General funds	182,062	370,405	(399,846)	22,769	-	175,390
	<u>182,062</u>	<u>370,405</u>	<u>(399,846)</u>	<u>22,769</u>	<u>-</u>	<u>175,390</u>

24 Analysis of net assets between funds

	Unrestricted funds 2025 £	Restricted funds Designated funds 2025 £	Restricted funds general 2025 £	Total 2025 £
At 31 March 2025:				
Tangible assets	7,409	-	-	7,409
Current assets/(liabilities)	188,421	-	197,079	385,500
Provisions and pensions	(13,722)	-	-	(13,722)
	<u>182,108</u>	<u>-</u>	<u>197,079</u>	<u>379,187</u>

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025**

24 Analysis of net assets between funds

(Continued)

	Unrestricted funds	Restricted funds Designated funds	Restricted funds general	Total
	2024	2024	2024	2024
	£	£	£	£
At 31 March 2024:				
Tangible assets	6,117	-	-	6,117
Current assets/(liabilities)	169,273	2,124	227,800	399,197
	<u>175,390</u>	<u>2,124</u>	<u>227,800</u>	<u>405,314</u>

25 Operating lease commitments

Lessee

Operating lease payments represent rentals payable by the charity for equipment and property leases. The property lease has been stated net of the Community Benefit Rent Reduction in the 2024/25 figures, compared with gross figures in the comparative period.

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

	2025 £	2024 £
Within one year	4,587	20,267
Between two and five years	3,107	35,134
	<u>7,694</u>	<u>55,401</u>

26 Related party transactions

There were no disclosable related party transactions during the year (2024 - none).

**BREAKTHROUGH (DEAF-HEARING INTEGRATION)
KNOWN AS DEAFPLUS**
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 31 MARCH 2025

27	Cash generated from/(absorbed by) operations	2025	2024
		£	£
	(Deficit)/surplus for the year	(12,405)	2,111
	Adjustments for:		
	Investment income recognised in statement of financial activities	(2,244)	(1,415)
	Gain on disposal of tangible fixed assets	(7,768)	-
	Depreciation and impairment of tangible fixed assets	4,230	2,787
	Movements in working capital:		
	(Increase)/decrease in stocks	(3,974)	7,089
	Decrease/(increase) in debtors	37,563	(39,380)
	(Decrease)/increase in creditors	(1,619)	735
	Increase in deferred income	39,005	-
	Cash generated from/(absorbed by) operations	52,788	(28,073)

BREAKTHROUGH (DEAF-HEARING INTEGRATION)

England & Wales - Charity number 1073468

Accounts

Company number: 03680467

Charity number: 1073468

Breakthrough (Deaf– Hearing Integration) Known as DeafPLUS

Report and financial statements
For the year ended 31 March 2024

Breakthrough (Deaf-Hearing Integration)

For the year ended 31 March 2024

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Breakthrough (Deaf–Hearing Integration)

For the year ended 31 March 2024

Company number 03680467
Country of incorporation United Kingdom
Charity number 1073468
Country of registration England & Wales
Registered office and operational address Deafplus London
Trinity Centre, Key Close
London, E14HG
Operational name deafPLUS

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

David Rose	Chair	
Alan Murray MBE	Vice Chair/Treasurer	
Will Davidson		Resigned 6 th Sept. 2023
Kati Balaz		Resigned 8 th March 2023
Geraldine O'Halloran		
Sally Paull		Joined 6 th Dec. 2023
Stephen Colthrust		Joined 6 th Dec. 2023
Rachel Vann		Joined 19 th April 2024

Key management Personnel

Reg Cobb	Chief Executive
Leo Mansell	Operations Manager since 16 th June 2023

Bankers Lloyds Bank Plc, 25 Gresham Street, London, EC2V 7HN

Solicitors Russell Cooke LLP, 8 Bedford Row London WC1R 4BX

Auditor Sayer Vincent LLP, Chartered Accountants and Statutory Auditor,
110 Golden Lane, London, EC1Y 0TG

The Board of Trustees is pleased to present this comprehensive report, along with the audited financial statements, covering the fiscal year ending on March 31, 2024. The reference and administrative information, outlined in detail on page 1, are integral components of this report. Our financial statements adhere to all current statutory requirements, the provisions within our memorandum and articles of association, as well as the stipulations governing directors' reports as mandated by company law. Additionally, we have ensured compliance with the Statement of Recommended Practice - Accounting and Reporting by Charities: SORP, which is applicable to charities preparing their financial accounts in accordance with FRS 102.

Purposes, Objectives, and Activities

Annually, the Board of Trustees conducts a rigorous review of the charity's purposes, objectives, and activities, in line with its strategy plan. This report meticulously examines the achievements and outcomes of the charity's work during the reporting period. We take pride in highlighting the successful execution of each key activity and the tangible benefits extended to the groups of individuals the charity is dedicated to assisting. This comprehensive review also aids in safeguarding that our aims, objectives, and activities remain steadfastly aligned with our stated mission.

In our review process, we have closely consulted the guidance provided by the Charity Commission's general guidance on public benefit. This guidance has been invaluable in shaping our aims, objectives, and strategic planning for future activities. We confirm our unwavering commitment to fulfilling the duty outlined in section 17 of the Charities Act 2011, which mandates that we duly consider the Charity Commission's general guidance on public benefit, as articulated in 'Charities and Public Benefit.'

More Than Half-Century of Empowering Deaf and Hearing Communities

deafPLUS proudly traces its origins back to its establishment in 1971, marking over five decades of dedicated service. Since our inception, we have relentlessly championed equality between deaf and hearing individuals by promoting inclusive practices and providing essential support to surmount societal barriers. Our Governing Documents explicitly state our founding purpose: to advance "the promotion of the material, mental, and spiritual welfare of deaf persons (whether totally or partially deaf), first within Great Britain and secondly, throughout the world."

Throughout our journey, we have consistently pioneered innovative solutions to bridge the gap between deaf and hearing communities. Notably, in the 1970s, we were instrumental in introducing the first text phone, by our funders, David Hyslop and Dawn Garrett. This spirit of innovation continues to drive us forward. In 2015, we launched a groundbreaking British Sign Language (BSL) video advice service, enabling deaf individuals across the country to access our information and advice services effortlessly, particularly during covid years.

Our unwavering commitment to innovation persisted even during the challenges posed by the post-COVID-19 era, as we adapted our modes of interaction with clients to ensure their well-being and continued support.

deafPLUS Vision and Mission

Our vision is an accessible world for our people* with barriers to participation and opportunities removed.

Our mission is to empower our people* to take control of their own lives, by reaching their potential and supporting them to achieve independence, making informed choices and allowing them to participate in the wider society.

* Our people include those who are deaf, deafened or hard-of-hearing, those who are blind or visually impaired, and those who have dual sensory loss, including deaf-blind people.

Our values are empowerment, quality, trust and empathy.

Four Key Strategic Aims for 2024 - 2027

1. Enhancing Accessible Advice and Community Hubs

Our goal is to provide safe space for our stakeholders.

Our primary objective is to establish secure and welcoming spaces for our stakeholders. This will be achieved by nurturing a strong and continuous collaboration with the local deaf community and maintaining an ever-evolving dialogue on issues affecting the deaf and hard of hearing individuals, thus implementing an enduring co-production approach. This, in turn, will elevate the quality of our services, fortify our communication with stakeholders, and facilitate partnerships with other organisations that complement our services, ultimately mitigating the competitive threat.

2. Advancing Quality Services

Our goal is to cultivate deafPLUS as an exceptional workplace.

To achieve this, we must establish an efficient internal communication system, incorporating centralised tools such as CRM and SharePoint to enhance both internal and external communication. Our cohesive team is our strength, and it is imperative that we safeguard our staff from excessive workloads, ensuring the retention of our dedicated personnel who align with the organisation's core values and principles.

3. Boosting Unrestricted Income

Our objective is to establish a more robust and consistent cash flow.

To accomplish this, it's essential that deafPLUS operates within a sustainable financial model, ensuring we generate adequate income to cover core expenses, while maintaining our services at a breakeven point as stipulated by funding requirements. This will prevent us from operating in a deficit situation and allow for greater financial stability.

4. Fostering Enhanced Partnerships

Our goal is to provide our stakeholders and clients with clearer, more streamlined services.

To achieve this, we must unite various organisations with similar service models, reducing potential confusion for our clients. Furthermore, collaborative efforts will not only alleviate competition threats but also enable us to offer more robust and comprehensive services to our clients.

Our client-facing team boasts appropriate qualifications and extensive experience in providing Information, Advice, Guidance, and Advocacy. Importantly, 97% of our team members are either deaf or living with hearing loss, granting us a unique capacity to empathise with our client group, having personally encountered many of the issues they face.

This report, along with the financial statements, comprehensively encompasses all of our charity's activities.

As the fiscal year concluded, we engaged in consultation sessions with stakeholders, staff, and other relevant parties. This collaborative effort will be instrumental in shaping our strategic direction for the upcoming years.

Quality Accreditations

deafPLUS takes pride in our continued adherence to rigorous quality standards. We are pleased to report that we have been reaccredited under the following Quality Accreditations:

- **Advice Quality Standard (AQS):** Accreditation of our social welfare advice service.
- **Disability Confident:** Inclusion in the Government register of employers dedicated to supporting disabled individuals.

For the year ended 31 March 2024

Our Quality Assurance system stands as a testament to our commitment to providing dependable services across the nation. Furthermore, we are proud to be recognised as a Living Wage Employer, registered with the Living Wage Foundation.

Achievements, Performance, and Beneficiaries

During the year 2023-2024, deafPLUS remained committed to empowering deaf individuals and those with hearing or visual impairments, ensuring our work furthered our charitable objectives for public benefit.

Over the course of the year:

- **Clients Supported:** We provided direct support to over 2,000 individuals, exceeding our annual target.
- **Service Hours Delivered:** More than 9,000 hours of tailored support were delivered. These included advice sessions, wellbeing workshops, and one-to-one guidance.
- **Core Impact Areas:** Our work enabled clients to overcome barriers to independence, access essential resources, and build confidence in navigating everyday challenges. Additionally, we advanced public awareness of accessibility issues, driving positive change across various sectors.

Reflection and Opportunities

While we are proud of our progress, analysis of the year's outcomes highlights areas for growth:

- **Expanding Services:** Prioritising equitable access by enhancing our presence in underserved regions, ensuring no community is left behind.
- **Strengthening Advice and Community Hubs:** Building on our success in delivering accessible, high-quality support, we aim to further enhance the flexibility and reach of our hubs to better serve the diverse needs of our clients.
- **Advancing Partnerships:** Fostering new collaborations and strengthening existing partnerships to amplify the voices of our community and create a more inclusive society.
- **Boosting Unrestricted Income:** As outlined in our strategic plan, we are committed to increasing fundraising efforts and diversifying income streams to secure our financial stability beyond 2026.

Looking ahead, we are committed to building on this year's successes, guided by our strategic plan for 2024-2027, to maximise our impact and continue empowering the communities we serve.

Adviceline Project

Over the past year, our support continued and extended to 1,133 sessions, an increase from 845 cases the previous year, and this is a testament to our unwavering commitment to the deaf community. Recognising the growing demand for our services, we have undergone a management transition and successfully implemented a robust triage system, ensuring an efficient response to this increasing need.

Bath Centre

Our Bath Centre has been a beacon of support for local community, with 1,829 cases served during the year, which is a big increase from 1,415 cases the previous year. Our project has thrived and continues to deeply engage with the community through a multi-faceted approach, including home visits, office consultations, and a mobile advisory service using our trusted van. Additionally, we've played a pivotal role in establishing deaf community hubs across Somerset. We've also formed partnerships to deliver essential BSL and lipreading classes, which have been a lifeline for many. Our dedication extends to providing vision-related equipment for the communities of Somerset and Bath and North-East Somerset.

Bromley Centre

We remain consistent in delivering a range of services, including lipreading classes, wellbeing support and comprehensive advice services, with 791 contacts in one year, which is a slight decrease from 925 cases the previous year, due to ceasing to deliver hearing aid batteries to the local residents.

Ealing Centre

Our Ealing Centre has maintained its commitment to excellence. Our services, both advisory and equipment-related, continue to benefit the deaf community in the London Borough of Ealing. Additionally, we've expanded our reach to the London Borough of Merton, forging connections within the local deaf community. We have served 237 clients in one year, with 3,274 connections in the high, and due to the large increased, we're looking to adapt the service to meet local demands.

Whitechapel Centre

Our operations from our Whitechapel Centre have assisted 2,233 cases throughout the year, a slight decrease from 2,465 the previous year. We've reimaged our client interactions, implementing a triage system to ensure individual needs are met efficiently. In both the London boroughs of Tower Hamlets and Hackney, we've organised a multitude of events while providing essential advice services, and wellbeing support. In the London Borough of Camden, we've cultivated a strong rapport within the local deaf community, working closely with Camden Disability Action. In London Borough of Westminster, we offer advice support to the local deaf people in partnership with Citizens Advice, Westminster.

Birmingham

In Birmingham, we've made connections with 99 clients in the past year, with 283 connections, and the service is ever growing with high demand. We undertook measures to engage more effectively with the deaf community, being a person-centred organisation, listening to their needs and provide wellbeing support.

PA Services

Our PA Services have been instrumental in providing 1560.25 hours of support in the past year. We've engaged in various activities with our clients, aimed at enhancing their quality of life and overall well-being.

Due to internal infrastructure, we have consulted with a partner organisation, Remark! who have agreed to take on our PA service, as they are best fit to support the clients, and it took effect on the 1st May 2024.

Financial review and reserves policy

deafPLUS, as with all charities, continue to face the possibility of financial challenges in the future; not least the expected pressure on Council funding arising from a weakening economic situation throughout the country, as evidenced by Birmingham City Council and Somerset Council.

In the year ended 31 March 2024 total income increased by £18,595 to £835,498 (2023: £816,903) and total expenditure decreased by £119,075 to £833,387 (2023: £952,462), resulting in a net surplus of £2,111 (2023: net deficit of £135,559). Net assets at year-end were £405,314 (2023: £403,203).

During the year the Trustees continue to review the charity's Reserves Policy with our new finance team, examining the charity's requirements for reserves following their review of risks facing the charity. deafPLUS's policy is to target three months of reserves. This level of reserves would more than cover, for example, the cost of

services cessation in any two of our locations in a given year, with any associated redundancies (£2,000 to wind down and ‘make good’ the office and £10,000 for redundancies in each location). Such a level of reserves would also be sufficient to cushion us against cashflow difficulties associated with delay to grant or contract payments that may fall due to deafPLUS.

The restricted reserves balance at 31 March 2024 was £227,800 (2023: £219,017).

The unrestricted general reserves balance at 31 March 2024 was £175,390 (2023: £182,062). Free reserves (general reserves excluding fixed assets) total £169,273 as at 31 March 2024 (2023: £176,201). This represents approximately 8 months of unrestricted expenditure in 2023/24. The trustees’ target is to decrease the reserves in the year 2024/25 through additional spending on vital services.

deafPLUS as a Going Concern Statement

The Trustees affirm their reasonable expectation that the Charity can sustain its operations as a going concern for at least the next twelve months, starting from the date of approval of these financial statements. This assertion is grounded in several key considerations:

1. **Cash Flow Analysis:** Based on the budgeted position through to March 2026, a revised cash flow analysis spanning from January 2025 to March 26 has been meticulously scrutinised and approved by our Finance Sub Committee. This analysis, which takes into account the fact that we have reduced management and overhead costs and factors in both known and anticipated income and expenditures. In line with our strategy plan, we are looking to boost our unrestricted income for the next 3 years.
2. During the past 2 years, we have successfully streamlined our management expenses, enabling us to operate with minimal reliance on additional fundraising efforts. This achievement stems from the fact that a portion of our project-based funding now covers our overhead expenses.
3. **Diverse Range of Services:** deafPLUS has solidified agreements to provide a diverse array of services across nine local authorities, in addition to a national project supported the Community Fund (National Lottery). In the event that funding for any specific project is terminated during this period, we have established protocols to promptly wind down the project, thereby containing losses within that project and safeguarding the overall financial health of the organisation.
4. **Sustained Project Funding:** While the natural conclusion of projects is inevitable, our proactive approach to securing grants and contracts ensures a continual cycle of project inception and completion. This dynamic process,

which we refer to as the "churn," provides us with confidence that we will continually replace any concluded projects with new opportunities.

5. **Competitive Business Model:** Our analysis of the funding landscape underscores that, despite a backdrop of budget cuts and austerity measures, deafPLUS offers a compelling service portfolio characterised by quality and value for money. We remain steadfast in our belief that our business model is not only competitive but also stands out within our field of expertise, being very much person-centred approach in the way we work, with 97% of our staff are deaf or hard of hearing.

The Trustees have taken into account the actions undertaken by our CEO to streamline overhead and management costs, thereby addressing deficits. This strategic effort, while placing the charity under the pressure of meeting increased demands, simultaneously fortifies our foundation, enhancing operational efficiency and transparency in financial reporting.

Furthermore, we have initiated collaborative efforts with the local community and neighbouring charities to adapt and evolve in response to the evolving needs of the communities we serve. In parallel, we are engaging with local authority commissioners and grant officers to ensure that any necessary adaptations to our services are executed in a cost-effective manner, given the prevailing economic climate. These concerted efforts aim to maximise value for the people we serve while fostering partnerships with other organisations.

Principal Risks and Uncertainties

Annually, and as the need arises, the Trustees engage in a comprehensive risk assessment, with support of risk register, to vigilantly oversee the systems and practices in place for managing major strategic, business, and operational risks to which the charity is exposed. Additionally, the Trustees remain dedicated to upholding their statutory obligations, including the formulation and review of the organisation's strategy and its commitment to financial probity.

The most significant risk confronting deafPLUS remains centred on funding. The potential loss or non-renewal of a substantial number of our local authority grants and contracts, coupled with any reductions in trust funding, understandably raises concerns. To mitigate this risk, we have structured our operations in a decentralised manner, with separate funding bodies supporting each of our service locations. Nevertheless, we are actively diversifying our income streams and strengthening our fundraising activities to further fortify the financial resilience of the charity.

In summary, the Trustees remain committed to the responsible stewardship of resources and continue to monitor, manage, and adapt to the evolving landscape of

risks and opportunities that come our way. Our enduring focus is on ensuring the sustained provision of vital services to the communities we serve while diligently safeguarding the organisation's financial stability.

Fundraising and Income Generation

Fundraising is a cornerstone of our mission, driven by an external team collaborating closely with our senior management team and supported by dedicated members of the public. As we enter the next financial year, we are strategically enhancing our fundraising efforts in alignment with our goal of **boosting unrestricted income**.

To amplify our impact, we are enlisting business ambassadors who will play a pivotal role in driving fundraising initiatives. These ambassadors, alongside our existing supporters, will champion our cause, helping us reach new audiences and attract sustainable funding.

Recognising the need for a robust financial foundation, we are broadening our revenue sources through innovative approaches. This includes:

- Leveraging online platforms and text donations.
- Collaborating with third-party partners such as Amazon Smile, Give as you Live, and Connevens Equipment to generate revenue through the sale of goods and services.
- Exploring new business partnerships aligned with our mission to create an accessible world.

Our fundraising efforts adhere strictly to the **Fundraising Regulator's Code of Fundraising Practice**, ensuring the highest ethical standards and safeguarding vulnerable individuals. We are proud to be registered with the Fundraising Regulator, reflecting our commitment to transparency and accountability.

We are pleased to report that we received no complaints regarding our fundraising practices this year. This highlights the professionalism, and this is achieved by integrating these strategies with our broader goals of advancing service quality, fostering partnerships, and enhancing accessibility, we are ensuring a sustainable future for deafPLUS and the communities we serve.

Plans for the future

Our Strategic Plan 2024–2027 focuses on four core aims to guide our work and achieve our vision of creating an accessible world for our communities.

1. Enhancing Accessible Advice and Community Hubs

We aim to expand our network of community hubs to provide safe, inclusive spaces that meet the evolving needs of our stakeholders. By refurbishing existing locations, such as Whitechapel, and establishing new hubs across

the UK, we will ensure that deaf, hard of hearing, and deafblind individuals have access to vital advice and support services. A key part of this effort includes enhancing our Adviceline and digital resources, enabling stakeholders to connect with us from anywhere.

2. Advancing Quality Services

We are committed to delivering services of the highest standard by creating a supportive workplace for staff and volunteers. This includes streamlining internal systems, such as CRM and financial tools, and providing comprehensive training programs to build staff expertise. By fostering a cohesive and empowered team, we ensure the delivery of impactful services to our clients.

3. Boosting Unrestricted Income

To secure long-term sustainability, we are diversifying income streams and exploring innovative fundraising strategies. We will develop a trading arm and form partnerships with businesses and corporate sponsors to increase unrestricted income. Our goal is to create a stable financial foundation that allows us to maintain and grow our services.

4. Fostering Enhanced Partnerships

Collaboration is at the heart of our approach. By forging alliances with like-minded organisations, we aim to amplify the impact of our services, reduce overlap, and create more streamlined solutions for our clients. These partnerships will also enable us to pursue joint funding opportunities and expand our reach to new communities.

In developing this plan, we have prioritised co-production and user-led engagement, ensuring that the voices of the deaf and sensory-impaired communities guide our direction. Our new strategy is not only a roadmap for growth but a commitment to empowering individuals to achieve independence and make informed choices.

Structure, Governance, and Management:

Our Charitable Company, a limited guarantee entity, was officially incorporated on December 8, 1998, under registration number 03680467. It operates in accordance with its Memorandum and Articles of Association and was registered with the Charity Commission on January 25, 1999, under number 1073468.

The Trustees delegate the day-to-day operations of the organisation to the Chief Executive, who receives support from our dedicated staff team and volunteers. Regular meetings and communication channels are in place to monitor the charity's

financial and administrative progress and ensure alignment with our mission and objectives.

The company's establishment is guided by a memorandum of association that outlines its objectives and powers, governed by its articles of association. Importantly, all our trustees serve on a voluntary basis and do not receive any benefits from the charity. Any expenses incurred are transparently documented in note 7 of our accounts.

Appointment of Trustees:

deafPLUS actively promotes the recruitment of new trustees through open advertising. Our governing documents require that at least 51% of the Board comprises Deaf individuals or those living with hearing loss, and we have 80% of the Board who are deaf or hard of hearing.

Trustee Induction and Training:

Newly appointed trustees receive a comprehensive onboarding process, which includes providing them with a copy of "The Essential Trustee" and the deafPLUS Trustee Handbook. They are also invited to meet with our CEO and key staff members to gain insights into our organisation's work. An introduction to charity accounts is provided by our Honorary Treasurer, and Trustee training is offered when necessary. Trustees are also invited to staff away day, so they can engage with existing staff and learn more about the work that we do at deafPLUS.

Related Parties and Relationships with Other Organisations:

It is important to note that none of our Trustees/Directors hold any beneficial interest in the company, ensuring a conflict-free governance structure. Furthermore, we do not have any connected entities, maintaining transparency in our organisational relationships.

(Note: This revision enhances clarity, conciseness, and readability while maintaining the original content's integrity.)

Partnerships that have enhanced our work:

During the year we were hard at work building new partnerships through which we can deliver our work in future. These will help to secure and further improve our services, as well as enabling us to expand geographically.

We thank London Borough of Tower Hamlets for the provision of premises in Whitechapel and Rushmoor Borough Council for office accommodation in Aldershot.

Breakthrough (Deaf–Hearing Integration)

For the year ended 31 March 2024

Local Consortium and Delivery Partners:

Tower Hamlets

Age UK East London. Service delivered as part of a consortium with REAL, Tower Hamlets Law Centre, Positive East, Apasen, Island Advice, Bromley by Bow Centre, Limehouse project.

East End Citizens Advice.

Public Health England service with partnership between Real (lead partners), IMC and deafPLUS.

Hackney

As a lead partners of a consortium working with Mind in Hackney, Refugee Women's Association, Royal Society for Blind Children, and Money A&E.

Westminster

Westminster Citizens Advice

Camden

Camden Disability Action, with support from London Borough of Camden.

Ealing

Ealing Mencap (lead partners) working with us and Nucleus, Age UK Ealing, Ealing Centre for Independent Living (ECIL), Mind Ealing and Hounslow, Havelock Family Centre, Family Action, Parents of Ealing self-help Training scheme, Centre for Armenian Information and Advice.

Bromley

London Borough of Bromley

National Lottery Adviceline

BDA (British Deaf Association) – sub-contracted partnership to deliver You're your Rights workshops all across England.

Somerset and Bath and North East Somerset

Somerset County Council, Bath & North East Borough Council, HCRG and consortium.

deafPLUS has been supported by many volunteers and expert contacts who have given freely of their time and knowledge to support all areas of the organisation ranging from the teams in the regions to advising the Board of Trustee/Directors.

We would like to thank all our partners and volunteers. Their support in assisting us to run an organisation as diverse as deafPLUS and visionPLUS is invaluable.

We would also like to thank the following funders for their philanthropic investment in our services:

Alchemist Bar
Bromley Chain
Family and friends of Dawn Jarrett
Hartley Wintney Golf Club
Hayes School
Henry Smith Charitable Trust
National Lottery Community Fund
Paget Trust
The Thomas Sivewright Catto Charitable Settlement
West Wickham Rotary Club

Remuneration policy for key management personnel

The Charity is a member of the Living Wage Foundation and therefore is a Living Wage employer. To ensure fairness in employee pay the charity has adopted a 3:1 pay ratio - that is to say, the highest paid person in the organisation will be paid no more than three times the hourly pay of the lowest paid. The current pay ratio is 2.25.

Statement of responsibilities of the trustees

The trustees (who are also directors of Breakthrough (Deaf-Hearing Integration) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements

- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2024 was 6. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 27 January 2025 and signed on their behalf by

David Rose,
Chair

Report of the independent auditor to the members of Breakthrough (Deaf-Hearing Integration)

Opinion

We have audited the financial statements of Breakthrough (Deaf-Hearing Integration) (the 'charitable company') for the year ended 31 March 2024 which comprise the statement of financial activities, balance sheet, 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2024 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
- Have been prepared in accordance with the requirements of the Companies Act 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' 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 Breakthrough (Deaf-Hearing Integration)'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 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' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual 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 trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 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 trustees' remuneration specified by law are not made; or

- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, 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's responsibilities for the audit of the financial statements

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.
- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Fleur Holden (Senior statutory auditor)

31 January 2025

for and on behalf of Sayer Vincent LLP, Statutory Auditor

110 Golden Lane, LONDON, EC1Y 0TG

Breakthrough (Deaf-Hearing Integration)

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

For the year end 31st March 2024

	Note	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Income from:							
Donations and legacies	2	25,856	3,542	29,398	22,408	–	22,408
Charitable activities				–			
Information and advice	3	243,461	74,234	317,695	99,430	206,122	305,552
Advocacy	3	–	9,322	9,322	–	10,423	10,423
Education, wellbeing, reablement and life skills	3	91,414	219,091	310,505	50,352	386,273	436,625
Combined activities	3	8,259	158,904	167,163	20,219	20,461	40,680
Interest receivable from investments		1,415	–	1,415	1,215	–	1,215
Total income		370,405	465,093	835,498	193,624	623,279	816,903
Expenditure on:							
Raising funds	5	1,425	–	1,425	34,337	–	34,337
Charitable activities							
Information and advice	5	255,876	189,817	445,693	122,504	316,957	439,461
Advocacy	5	174	10,041	10,215	(108)	9,283	9,175
Education, wellbeing, reablement and life skills	5	128,809	233,683	362,492	70,145	366,170	436,315
Combined activities	5	13,562	–	13,562	16,319	16,856	33,174
Total expenditure		399,846	433,541	833,387	243,197	709,266	952,462
Net expenditure / (income) for the year	6	(29,441)	31,552	2,111	(49,573)	(85,987)	(135,559)
Transfers between funds		22,769	(22,769)	–	3,797	(3,797)	–
Net movement in funds		(6,672)	8,783	2,111	(45,776)	(89,784)	(135,559)
Reconciliation of funds:							
Total funds brought forward		184,186	219,017	403,203	229,962	308,801	538,763
Total funds carried forward		177,514	227,800	405,314	184,186	219,017	403,203

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

Breakthrough (Deaf-Hearing Integration)

Balance sheet

Company no. 03680467

As at 31st March 2024

	Note	£	2024 £	£	2023 £
Fixed assets:					
Tangible assets	12		<u>6,117</u>		<u>5,860</u>
Current assets:					
Stock	13	2,924		10,013	
Debtors	14	101,249		61,869	
Short term deposits		89,339		89,339	
Cash at bank and in hand		280,954		310,656	
			<u>474,466</u>	<u>471,877</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	(75,269)		(62,395)	
			<u>399,197</u>		<u>409,483</u>
Net current assets					
			<u>405,314</u>		<u>415,343</u>
Total assets less current liabilities					
Creditors: amounts falling due after one year	17		<u>–</u>		<u>(12,140)</u>
Total net assets			<u><u>405,314</u></u>		<u><u>403,203</u></u>
The funds of the charity:	20a				
Restricted income funds			227,800		219,017
Unrestricted income funds:					
Designated funds		2,124		2,124	
General funds		175,390		182,062	
			<u>177,514</u>	<u>184,186</u>	
Total unrestricted funds					
Total charity funds			<u><u>405,314</u></u>		<u><u>403,203</u></u>

Approved by the trustees on 27 January 2025 and signed on their behalf by

David Rose
Chair

Breakthrough (Deaf-Hearing Integration)

Statement of cash flows

For the year ended 31st March 2024

	2024 £	£	2023 £	£
Cash flows from operating activities				
Net expenditure / (income) for the reporting period (as per the statement of financial activities)	2,111		(135,559)	
Depreciation charges	2,787		4,040	
Interest from investments	(1,415)		(1,215)	
Decease / (increase) in stocks	7,089		(1,721)	
(Increase) / decrease in debtors	(39,380)		17,336	
(Increase) in creditors	735		(45,917)	
Net cash (used in) / provided by operating activities		(28,073)		(163,038)
Cash flows from investing activities:				
Interest from investments	1,415		1,215	
Purchase of fixed assets	(3,044)		(3,797)	
Actuarial gains / (losses) on defined benefit pension	–			
Net cash provided used in investing activities		(1,629)		(2,582)
Change in cash and cash equivalents in the year		(29,702)		(165,621)
Cash and cash equivalents at the beginning of the year		399,995		565,616
Cash and cash equivalents at the end of the year		370,293		399,995

Analysis of cash and cash equivalents

	At 1 April 2023 £	Cash flows £	Other non- cash changes £	At 31 March 2024 £
Short term deposits	89,339	–	–	89,339
Cash at bank and in hand	310,656	(29,702)	–	280,954
Total cash and cash equivalents	399,995	(29,702)	–	370,293

1 Accounting policies

a) Statutory information

Breakthrough (Deaf–Hearing Integration) is a charitable company limited by guarantee incorporated in England and Wales. The registered office address is Deafplus London, Key Close, Whitechapel, LONDON, E1 4HG.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

"The Trustees affirm their reasonable expectation that the Charity can sustain its operations as a going concern for at least the next twelve months, starting from the date of approval of these financial statements. This assertion is grounded in several key considerations:

Cash Flow Analysis: A revised cash flow analysis spanning from January 25 to December 26 has been meticulously scrutinised and approved by our Finance Sub Committee. This analysis, which takes into account reduced management and overhead costs and factors in both known and anticipated income and expenditures, has been transmitted to our auditors for their evaluation. Following a thorough evaluation, we have successfully streamlined our management expenses, enabling us to operate with minimal reliance on additional fundraising efforts. This achievement stems from the fact that a portion of our project-based costs now covers our overhead expenses.

Diverse Range of Services: deafPLUS has solidified agreements to provide a diverse array of services across nine local authorities, in addition to pan-London and national projects supported by charitable trusts and the National Lottery. In the event that funding for any specific project is terminated during this period, we have established protocols to promptly wind down the project, thereby containing losses within that project and safeguarding the overall financial health of the organization.

Sustained Project Funding: While the natural conclusion of projects is inevitable, our proactive approach to securing grants and contracts ensures a continual cycle of project inception and completion. This dynamic process, which we refer to as the "churn," provides us with confidence that we will continually replace any concluded projects with new opportunities.

1 Accounting policies (continued)

Competitive Business Model: Our analysis of the funding landscape underscores that, despite a backdrop of budget cuts and austerity measures, deafPLUS offers a compelling service portfolio characterized by quality and value for money. We remain steadfast in our belief that our business model is not only competitive but also stands out within our field of expertise.

The Trustees have taken into account the actions undertaken by our new CEO to streamline overhead and management costs, thereby addressing deficits. This strategic effort, while placing the charity under the pressure of meeting increased demands, simultaneously fortifies our foundation, enhancing operational efficiency and transparency in financial reporting.

Furthermore, we have initiated collaborative efforts with the local community and neighbouring charities to adapt and evolve in response to the evolving needs of the communities we serve. In parallel, we are engaging with local authority commissioners and grant officers to ensure that any necessary adaptations to our services are executed in a cost-effective manner, given the prevailing economic climate. These concerted efforts aim to maximize value for the people we serve while fostering partnerships with other organisations.”

e) Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

f) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Income from government and other grants, whether ‘capital’ grants or ‘revenue’ grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Government grants are being received under the Coronavirus Job Retention Scheme designed to compensate for staff costs. Amounts received or receivable are recognised in the Statement of Financial Activities over the same period as the costs to which they relate.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

30% of all costs is the rate for the support and governance costs, which is applied to the total specific project cost. However, depending on the nature of the project and the agreement with the individual funding body, it may fluctuate by +/- 10%.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

i) Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300.

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. 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 recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

● Fixtures and fittings	33% straight line
● Computers	33% straight line
● Motor vehicles	25% straight line

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

k) Stocks

Stocks are stated at the lower of cost and net realisable value. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

l) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

m) Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank.

1 Accounting policies (continued)**n) Creditors**

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

o) 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.

p) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

q) Retirement benefits

The charity participates in a TPT Retirement Solutions scheme. This is a multi employer defined benefit scheme which is being accounted for as a defined contribution scheme because it is not feasible to identify the charity's share of the scheme's losses. The amounts in creditors are agreed contributions to fund a deficit in the scheme.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Donations and gifts	15,646	3,542	19,188	15,725	–	15,725
Government grants	3,210	–	3,210	–	–	–
Legacies	7,000	–	7,000	5,627	–	5,627
Coronavirus Job Retention Scheme grant	–	–	–	1,056	–	1,056
	25,856	3,542	29,398	22,408	–	22,408

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2024

3 Income from charitable activities

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Information and Advice						
Age UK East London	21,946	–	21,946	–	21,946	21,946
Ealing Mencap	50,283	–	50,283	–	49,546	49,546
Westminster Deaf Support Advice Service	5,458	–	5,458	–	6,912	6,912
Merton Council	–	9,983	9,983	–	24,000	24,000
VSCL – Virgin Care Serv Ltd	116,082	–	116,082	99,430	–	99,430
Somerset County Council	–	50,060	50,060	–	50,000	50,000
Francis Winham Foundation	–	–	–	–	5,000	5,000
Bromley Chain	–	14,191	14,191	–	–	–
L B of Bromley	49,692	–	49,692	–	48,718	48,718
Sub-total for Information and advice	243,461	74,234	317,695	99,430	206,122	305,552
Advocacy						
East End Citizens Advice Bureau	–	9,322	9,322	–	10,423	10,423
Sub-total for Advocacy	–	9,322	9,322	–	10,423	10,423

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2024

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2024 Total £	Unrestricted £	Restricted £	2023 Total £
Education, wellbeing, reablement and life skills						
L B of Hackney	25,000	57,000	82,000	–	206,861	206,861
LB of Tower Hamlets	–	27,125	27,125	–	45,214	45,214
Mayor Fund	–	29,166	29,166	–	–	–
Camden Disability Action	29,665	–	29,665	–	15,295	15,295
LB of Hammersmith and Fulham	–	12,600	12,600	–	12,456	12,456
Ealing Council	–	15,000	15,000	–	15,000	15,000
VSCL – Virgin Care Serv Ltd	–	–	–	6,992	–	6,992
Birmingham City Council	–	30,000	30,000	–	30,000	30,000
YouChoose– Community Support project	36,749	–	36,749	43,360	–	43,360
Heart of England	–	–	–	–	14,595	14,595
Trust for London	–	21,600	21,600	–	20,651	20,651
Henry Smith Charity	–	26,600	26,600	–	26,200	26,200
Sub-total for Education, wellbeing, reablement and life	91,414	219,091	310,505	50,352	386,273	436,625
Combined Activities						
Real DPO Ltd.	–	–	–	–	12,478	12,478
Bath & Somerset Council	–	–	–	–	5,000	5,000
National Lottery Community Fund	–	158,904	158,904	–	–	–
Real DPO Ltd.	–	–	–	–	2,523	2,523
Adint Charitable	–	–	–	13,800	–	13,800
NHS Trust	–	–	–	–	460	460
Unrestricted Fund – General	8,259	–	8,259	6,419	–	6,419
Sub-total for Combined Activities	8,259	158,904	167,163	20,219	20,461	40,680
Total income from charitable activities	368,990	465,093	834,083	170,001	623,279	793,280

4 Income from investments

	2024 Total £	2023 Total £
Interest Receivable	1,415	1,215
	1,415	1,215

All income from investments is unrestricted.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2024

5a Analysis of expenditure (current year)

	Charitable activities								
	Raising funds £	Information and advice £	Advocacy £	Education, wellbeing, reablement and life skills £	Combined Activities	Governance costs £	Support costs £	2024 Total £	2023 Total £
Staff costs (Note 8)	–	258,416	5,226	228,032	–	–	93,911	585,585	658,939
Project direct costs	1,425	32,311	99	31,177	13,562	–	–	78,573	181,724
Premises Cost	–	27,691	–	300	–	–	4,269	32,260	30,259
Depreciation	–	–	–	–	–	–	2,787	2,787	4,040
Other premises costs	–	–	–	–	–	–	12,545	12,545	14,686
Administration	–	–	–	–	–	–	97,137	97,137	40,485
Bad debt provision	–	–	–	–	–	–	1,715	1,715	–
Audit fees	–	–	–	–	–	17,980	–	17,980	11,000
Legal and professional	–	–	–	–	–	4,805	–	4,805	2,448
Other governance costs	–	–	–	–	–	–	–	–	7,647
Other fundraising costs	–	–	–	–	–	–	–	–	1,235
	1,425	318,418	5,325	259,509	13,562	22,785	212,364	833,387	952,463
Support costs	–	115,529	4,616	92,219	–	–	(212,364)	–	–
Governance costs	–	11,746	274	10,764	–	(22,785)	–	–	–
Total expenditure 2024	1,425	445,693	10,215	362,492	13,562	–	–	833,387	
Total expenditure 2023	34,337	439,461	9,175	436,315	33,175	–	–		952,463

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2024

5b Analysis of expenditure (prior year)

	Charitable activities					Governance costs £	Support costs £	2023 Total £
	Raising funds £	Information and advice £	Advocacy £	Education, wellbeing, reablement and life skills £	Combined Activities			
Staff costs (Note 8)	33,102	269,289	5,084	226,322	9,304	–	115,837	658,939
Other project (activities) direct costs	–	43,797	296	117,673	19,959	–	–	181,724
Premises Cost	–	20,893	160	5,068	–	–	4,138	30,259
Depreciation	–	–	–	–	–	–	4,040	4,040
Other premises costs	–	–	–	–	–	–	14,686	14,686
Administration	–	–	–	–	–	–	40,485	40,485
Bad debt provision	–	–	–	–	–	–	–	–
Audit fees	–	–	–	–	–	11,000	–	11,000
Legal and professional	–	–	–	–	–	2,448	–	2,448
Other governance costs	–	–	–	–	–	7,648	–	7,648
Other fundraising costs	1,235	–	–	–	–	–	–	1,235
	34,337	333,979	5,540	349,062	29,263	21,096	179,186	952,463
Support costs	–	93,724	3,162	78,846	3,454	–	(179,186)	–
Governance costs	–	11,758	473	8,407	458	(21,096)	–	–
Total expenditure 2023	34,337	439,461	9,175	436,315	33,175	–	–	952,463

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2024

6 Net expenditure / (income) for the year

This is stated after charging / (crediting):

	2024 £	2023 £
Depreciation	2,787	4,040
Operating lease rentals payable:		
Property	19,600	17,265
Equipment	667	3,396
Auditor's remuneration (excluding VAT):		
Audit	17,980	10,230
	<u>17,980</u>	<u>10,230</u>

7 Trustees expenses

Their were no trustee expenses in the 2023/24 year. Trustee expenses was £767 in 2022/23 incurred by 6 trustees.

8 Analysis of staff costs, trustee remuneration, and the cost of key management personnel

Staff costs were as follows:

	2024 £	2023 £
Salaries and wages	531,183	610,933
Redundancy and termination costs	10,564	–
Social security costs	35,864	40,910
Other pension costs	7,974	7,096
	<u>585,585</u>	<u>658,939</u>

The redundancy and termination costs were settled and paid on 03/04/2023 and related to the previous year (2022/23).

No employee earned more than £60,000 during the year (2023: nil).

Total emoluments to key management personnel during the year amounted to £92598.69 (2023: £99,892) which relates to 2 staff (CEO, Operation Manager (2023: 4).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 34 (2023: 41).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2024 No.	2023 No.
Raising funds	0.0	4
Information and advice	10.0	15
Advocacy	0.0	6
Education, wellbeing, reablement and life skills	5.0	7
Combined Activities	0.0	2
Support	4.0	5
	<u>19</u>	<u>39</u>

10 Related party transactions

There are no related party transactions to disclose for this financial year (2023: none).

Aggregate donations from related parties were £Nil (2023: £Nil).

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At the start of the year	199,884	29,165	58,051	287,100
Additions in year	–	3,044	–	3,044
At the end of the year	199,884	32,209	58,051	290,144
Depreciation				
At the start of the year	199,884	23,305	58,051	281,240
Charge for the year	–	2,787	–	2,787
At the end of the year	199,884	26,092	58,051	284,027
Net book value				
At the end of the year	–	6,117	–	6,117
At the start of the year	–	5,860	–	5,860

All of the above assets are used for charitable purposes.

13 Stock

	2024 £	2023 £
Finished goods and goods for resale	2,924	10,013
	2,924	10,013

14 Debtors

	2024 £	2023 £
Trade debtors	87,152	35,992
Other debtors	5,026	5,026
Prepayments and accrued income	9,071	20,851
	101,249	61,869

15 Creditors: amounts falling due within one year

	2024 £	2023 £
Other taxation and social security	8,953	8,017
Trade creditors	24,999	8,667
Other creditors	5,397	1,588
Pension creditor	6,071	552
Accruals and deferred income (note 16)	29,849	43,571
	75,269	62,395

16 Deferred income

- 1) Grant of £13,450 from Henry Smith Charity for the period between Apr 23 – Mar 24 and £1,936 from Westminster Advice Service.

	2024 £	2023 £
Balance at the beginning of the year	13,100	43,386
Amount released to income in the year	(13,100)	(43,386)
Amount deferred in the year	15,386	13,100
Balance at the end of the year	15,386	13,100

17 Creditors: amounts falling due after one year

	2024 £	2023 £
Pension creditor	–	12,140
	–	12,140

As disclosed in note 1q to the financial statements, the amounts in creditors are agreed contributions to fund a deficit in the scheme. The agreed contributions relate to a period of three years.

18 Pension scheme**Scheme TPT retirement solutions – The Growth Plan**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 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.

18 Pension scheme (continued)

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:

- Deficit contributions from 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly).
- DeafPLUS' deficit contribution during the year was £6,622 (2022: £5,518).
- Deafplus' active pension scheme is the Growth Plan Series 4, which is a Defined Contribution only scheme, effective from December 2011. The number of employees participated in the scheme as at 31st March 2024 was 23 (2023: 22).

19 Financial instruments

	2024 £	2023 £
Financial liabilities measured at fair value through profit or loss		
Pension creditor	6,071	12,692

20a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	6,117	–	–	6,117
Current assets	169,273	2,124	227,800	399,197
Long term liabilities	–	–	–	–
Net assets at 31 March 2024	175,390	2,124	227,800	405,314

20b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	5,860	–	–	5,860
Current assets	188,342	2,124	219,017	409,483
Long term liabilities	(12,140)	–	–	(12,140)
Net assets at 31 March 2023	182,062	2,124	219,017	403,203

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2024

21a Movements in funds (current year)

	At 1 April 2023 £	Income & gains £	Expenditure & losses £	Transfers between funds £	At 31 March 2024 £
Restricted funds:					
Charitable activities					
Information and advice	76,608	236,552	(189,817)	(20,568)	102,775
Advocacy	6,657	9,322	(10,041)		5,938
Education	117,460	219,218	(233,683)	(2,201)	100,795
Combined	8,121	–	–	–	8,121
Other restricted funds					
MAS Van appeal	8,736	–	–	–	8,736
Deaf access	1,435	–	–	–	1,435
Total restricted funds	219,017	465,093	(433,541)	(22,769)	227,800
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	182,062	370,405	(399,846)	22,769	175,390
Total unrestricted funds	184,186	370,405	(399,846)	22,769	177,514
Total funds	403,203	835,498	(833,387)	–	405,314

The narrative to explain the purpose of each fund is given at the foot of the note below.

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2024

21b Movements in funds (prior year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At March 31 2023 £
Restricted funds:					
Charitable activities					
Information and advice	188,777	206,122	(316,957)	(1,333)	76,609
Advocacy	5,517	10,423	(9,283)	–	6,657
Education	99,821	386,273	(366,170)	(2,464)	117,460
Combined	4,516	20,461	(16,856)	–	8,121
Other restricted funds					
MAS Van appeal	8,736	–	–	–	8,736
Deaf access	1,435	–	–	–	1,435
Total restricted funds	308,802	623,278	(709,266)	(3,797)	219,017
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	227,838	193,624	(243,198)	3,797	182,062
Total unrestricted funds	229,962	193,624	(243,198)	3,797	184,186
Total funds	538,763	816,903	(952,463)	–	403,203

Purposes of restricted funds

Information & Advice

Funding provided to enable deafPLUS to support deaf and visually impaired clients with–improved access to information, helping service users realise their legal and civil rights, responsibilities and entitlements. The funding is used to provide drop–in sessions and pre–arranged appointments where advisors can provide confidential information, advice and guidance to service users.

Advocacy Services

Funding received provides deaf and hard of hearing people with advice and support, such as:

- Guidance with Applications, for example Income Support, Disability Living Allowance (DLA and Attendance Allowance (AA)
- Housing advice, including Housing Benefit
- Council Tax Benefit and applying for housing
- Advice on access to council services
- Access to legal services
- Providing support at meetings with other agencies

Education, Wellbeing, Reablement and Life skills

Funding received to provide Lipreading classes where a qualified lip reading tutor provides service users with structured support to improve their lipreading skills. Funding is also used to provide other activities and workshops, such as opportunities for users to participate in drama workshops, visits to galleries and other social activities designed to overcome social isolation and encourage healthy lifestyles.

Purposes of restricted funds (continued)**Combined**

Except for one agreement, all funding has been provided for responding to the challenges of the Coronavirus Pandemic. Such funding enabled deafPLUS to enhance its services in all projects. Besides these fundings there was another fund for staff training, who work for different projects.

MAS Van appeal

Funding received for the replacement and refurbishment of the mobile advice service vehicles.

Deaf access

Deaf access was the Bromley-based deaf charity DeafPLUS took over in January 2016. Their staff, assets and reserves were all transferred to DeafPLUS, and the branch is now part of the DeafPLUS network.

Restricted Legacy

The restricted legacy was given specifically for the purpose of activities carried out in the Bath area.

Transfers

The transfers relate to bringing additional funds into restricted funds to cover expenditure.

Purposes of designated funds

Funds earmarked from the Bromley Xmas Appeal have been designated for use by the Bromley office.

22 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2024	2023	2024	2023
	£	£	£	£
Less than one year	19,600	19,600	667	667
One to five years	34,300	53,900	834	1,501
	<u>53,900</u>	<u>73,500</u>	<u>1,501</u>	<u>2,168</u>

23 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

BREAKTHROUGH (DEAF-HEARING INTEGRATION)

England & Wales - Charity number 1073468

Accounts

Company number: 03680467
Charity number: 1073468

Breakthrough (Deaf– Hearing Integration) Known as DeafPLUS

Report and financial statements
For the year ended 31 March 2023

Breakthrough (Deaf-Hearing Integration)

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For the year ended 31 March 2023

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Breakthrough (Deaf-Hearing Integration)

Reference and administrative information

For the year ended 31 March 2023

Company number 03680467
Country of incorporation United Kingdom

Charity number 1073468
Country of registration England & Wales

Registered office and operational address DeafPLUS
Trinity Centre, Key Close
London, E14HG

Operational name DeafPLUS

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

Alan Murray MBE	Treasurer	
Will Davidson	Secretary	Resigned 6 th September 2023
Geraldine O'Halloran		
David Rose	Chair	
Stephen Colthrust		Appointed 6 th September 2023
Katharine Balazs		Resigned 8 th March 2023
Aiysha Begum		Resigned 7 th December 2022
Shajna Begum		Resigned 7 th December 2022

Key management personnel	Gary Williams	Chief Executive	Resigned May 2022
	Reg Cobb	Chief Executive	Appointed 13 June 2022
	Hayri Korkmaz	Head of Finance	Resigned 31 st January 2023
	Mohammed Ashrafi	Operations Manager	Resigned 28 th September 2022

Bankers Lloyds Bank Plc
25 Gresham Street
London, EC2V 7HN

Solicitors Russell Cooke LLP
8 Bedford Row,
London, WC1R 4BX

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 110 Golden Lane,
London, EC1Y 0TG

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

The Board of Trustees is pleased to present this comprehensive report, along with the audited financial statements, covering the fiscal year ending on March 31, 2023.

The reference and administrative information, outlined in detail on page 1, are integral components of this report. Our financial statements adhere to all current statutory requirements, the provisions within our memorandum and articles of association, as well as the stipulations governing directors' reports as mandated by company law. Additionally, we have ensured compliance with the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP, which is applicable to charities preparing their financial accounts in accordance with FRS 102.

Purposes and aims, objectives and activities

Annually, the Board of Trustees conducts a rigorous review of the charity's purposes, objectives, and activities. This report meticulously examines the achievements and outcomes of the charity's work during the reporting period. We take pride in highlighting the successful execution of each key activity and the tangible benefits extended to the groups of individuals the charity is dedicated to assisting. This comprehensive review also aids in safeguarding that our aims, objectives, and activities remain steadfastly aligned with our stated mission.

In our review process, we have closely consulted the guidance provided by the Charity Commission's general guidance on public benefit. This guidance has been invaluable in shaping our aims, objectives, and strategic planning for future activities. We confirm our unwavering commitment to fulfilling the duty outlined in section 17 of the Charities Act 2011, which mandates that we duly consider the Charity Commission's general guidance on public benefit, as articulated in 'Charities and Public Benefit.'

A Half-Century of Empowering Deaf and Hearing Communities

deafPLUS proudly traces its origins back to its establishment in 1971, marking over five decades of dedicated service. Since our inception, we have relentlessly championed equality between deaf and hearing individuals by promoting inclusive practices and providing essential support to surmount societal barriers. Our Governing Documents explicitly state our founding purpose: to advance "the promotion of the material, mental, and spiritual welfare of deaf persons (whether totally or partially deaf), first within Great Britain and secondly, throughout the world."

Throughout our journey, we have consistently pioneered innovative solutions to bridge the gap between deaf and hearing communities. Notably, in the 1970s, we were instrumental in introducing the first text phone, by our funders, David Hyslop and Dawn Garrett. This spirit of innovation continues to drive us forward. In 2015, we launched a groundbreaking British Sign Language (BSL) video advice service, enabling deaf individuals across the country to access our information and advice services effortlessly. In 2020, we unveiled our infoHUB—an online repository offering guidance on social welfare issues in accessible BSL formats and plain English.

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

Our unwavering commitment to innovation persisted even during the challenges posed by the post-COVID-19 era, as we adapted our modes of interaction with clients to ensure their well-being and continued support.

deafPLUS Vision and Mission

Each of the milestones in our history reflects our enduring vision and mission.

Vision: We envision a world where deaf individuals encounter no barriers to participation and opportunity.

Mission: Our mission is to empower deaf individuals to take control of their lives, fostering their potential and aiding them in achieving independence.

We strive towards these objectives through a range of vital services:

- Information and advice services
- Health and Wellbeing services
- Independent Living services

Four Key Objectives

Our charitable work revolves around four key objectives:

1. **Supporting Independence and Choice:** We provide information, advocacy, and advice to facilitate the full engagement and participation of deaf individuals in society. Access to information, often taken for granted, is crucial for achieving equality.
2. **Developing Potential and Self-Determination:** We support clients in securing employment, offering skills training and volunteering opportunities. We ensure that deaf employees have equal opportunities for career advancement.
3. **Promoting Physical and Mental Health and Wellbeing:** We foster social and cultural opportunities to combat isolation, improve integration, and encourage physical activity. We also provide health workshops and materials.
4. **Empowering and Enabling:** We work tirelessly to raise awareness of the needs of deaf and visually impaired individuals. Collaborating with key decision-makers, we advocate for the removal of barriers hindering social and economic progress.

Our client-facing team boasts appropriate qualifications and extensive experience in providing Information, Advice, Guidance, and Advocacy. Importantly, 75% of our team members are either deaf or living with hearing loss, granting us a unique capacity to empathize with our client group, having personally encountered many of the issues they face.

This report, along with the financial statements, comprehensively encompasses all of our charity's activities.

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

As the fiscal year concluded, we engaged in consultation sessions with stakeholders, staff, and other relevant parties. This collaborative effort will be instrumental in shaping our strategic direction for the upcoming years.

Quality Accreditations

deafPLUS takes pride in our continued adherence to rigorous quality standards. We are pleased to report that we have been reaccredited under the following Quality Accreditations:

- **Advice Quality Standard (AQS):** Accreditation of our social welfare advice service.
- **Disability Confident:** Inclusion in the Government register of employers dedicated to supporting disabled individuals.

Our Quality Assurance system stands as a testament to our commitment to providing dependable services across the nation. Furthermore, we are proud to be recognized as a Living Wage Employer, registered with the Living Wage Foundation.

Achievements, Performance and Beneficiaries

Our charitable endeavours are focused squarely on deaf individuals, those living with hearing or visual impairments, and are carried out with the aim of furthering our charitable objectives for the public benefit.

Adviceline Project

Over the past year, our support extended to a total of 845 cases—a testament to our unwavering commitment to the deaf community. Recognizing the growing demand for our services, we have undergone a management transition and successfully implemented a robust triage system, ensuring an efficient response to this increasing need.

Bath Centre

Our Bath Centre has been a beacon of support, with 1,415 cases served during the year. Our project has thrived and continues to deeply engage with the community through a multi-faceted approach, including home visits, office consultations, and a mobile advisory service using our trusted van. Additionally, we've played a pivotal role in establishing deaf community hubs across Somerset. We've also formed partnerships to deliver essential BSL and lipreading classes, which have been a lifeline for many. Our dedication extends to providing vision-related equipment for the communities of Somerset and Bath and North-East Somerset.

Bromley Centre

In the year, we've assisted 925 cases through the Bromley Centre. A change in management brought about operational enhancements aimed at better serving our clients. We remain steadfast in delivering a range of services, including lipreading classes and comprehensive advice services.

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

Ealing Centre

With 535 cases supported in the year, our Ealing Centre has maintained its commitment to excellence. Our services, both advisory and equipment-related, continue to benefit the deaf community in the London Borough of Ealing. Additionally, we've expanded our reach to the London Borough of Merton, forging connections within the local deaf community. Collaborations with the London Borough of Hammersmith and Fulham have strengthened our mission to serve.

Whitechapel Centre

Our Whitechapel Centre stands at the forefront, assisting 2,465 cases throughout the year. We've reimaged our client interactions, implementing a triage system to ensure individual needs are met efficiently. In both the London boroughs of Tower Hamlets and Hackney, we've organized a multitude of events while providing essential advice services. In the London Borough of Camden, we've cultivated a strong rapport within the local deaf community, working closely with Camden Disability Action. Due to high demand, we are exploring the possibility of extending our service hours in London Borough of Westminster.

Birmingham

In Birmingham, we've made nearly 600 meaningful connections in the past year. Recognizing the challenges presented by the COVID-19 pandemic, we undertook measures to engage more effectively with the deaf community. Notably, we hosted a successful conference featuring various speakers to gather valuable feedback and insights for designing a better service. Our commitment extends to providing deaf awareness training to Neighbourhood Network Scheme (NNS) providers in the city of Birmingham.

PA Services

Our PA Services have provided just over 2,000 hours of support in the past year. We've engaged in various activities with our clients, aimed at enhancing their quality of life and overall well-being.

At deafPLUS, our commitment to the deaf community remains unwavering, and we look forward to continuing our mission of providing essential support and services in the years to come.

Financial review and reserves policy

deafPLUS, as with all charities, faces the possibility of financial challenges in the future; not least the expected pressure on Council funding arising from a weakening economic situation throughout the country.

During the year the Trustees reviewed the charity's Reserves Policy and examined the charity's requirements for reserves following their review of risks facing the charity. deafPLUS's policy is to target three months of reserves. This level of reserves would more than cover, for example, the cost of services cessation in any two of our locations in a given year, with any associated redundancies (£2,000 to wind down and 'make good' the office and £10,000 for redundancies in

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

each location). Such a level of reserves would also be sufficient to cushion us against cashflow difficulties associated with delay to grant or contract payments that may fall due to deafPLUS.

The restricted reserves balance at 31 March 2023 was £219,017 (2022: £308,801).

The unrestricted general reserves balance at 31 March 2023 was £182,061 (2022: £227,839). Free reserves (general reserves excluding fixed assets) total £176,201 as at 31 March 2023 (2022: £221,736). This represents approximately 8.5 months of unrestricted expenditure in 2022/23.

The trustees' target is to decrease it in the year 2023/24 through additional spending on vital services.

In the year ended 31 March 2023 total income decreased by £82,314 to £816,903 (2022: £899,217) and total expenditure increased by £93,226 to £952,462 (2022: £859,236), net deficit of £135,561 (2022: net income of £39,981). Net assets at year-end were £403,202 (2022: £538,763).

deafPLUS as a Going Concern Statement

The Trustees affirm their reasonable expectation that the Charity can sustain its operations as a going concern for at least the next twelve months, starting from the date of approval of these financial statements. This assertion is grounded in several key considerations:

1. **Cash Flow Analysis:** Based on the budgeted position through to March 2025, a revised cash flow analysis spanning from November 2023 to December 2024 has been meticulously scrutinised and approved by our Finance Sub Committee. This analysis, which takes into account reduced management and overhead costs and factors in both known and anticipated income and expenditures, has been transmitted to our auditors for their evaluation.

Following a thorough evaluation, we have successfully streamlined our management expenses, enabling us to operate with minimal reliance on additional fundraising efforts. This achievement stems from the fact that a portion of our project-based costs now covers our overhead expenses.

2. **Diverse Range of Services:** deafPLUS has solidified agreements to provide a diverse array of services across nine local authorities, in addition to pan-London and national projects supported by charitable trusts and the National Lottery. In the event that funding for any specific project is terminated during this period, we have established protocols to promptly wind down the project, thereby containing losses within that project and safeguarding the overall financial health of the organisation.
3. **Sustained Project Funding:** While the natural conclusion of projects is inevitable, our proactive approach to securing grants and contracts ensures a continual cycle of project

inception and completion. This dynamic process, which we refer to as the "churn," provides us with confidence that we will continually replace any concluded projects with new opportunities.

4. **Competitive Business Model:** Our analysis of the funding landscape underscores that, despite a backdrop of budget cuts and austerity measures, deafPLUS offers a compelling service portfolio characterized by quality and value for money. We remain steadfast in our belief that our business model is not only competitive but also stands out within our field of expertise.

The Trustees have taken into account the actions undertaken by our CEO to streamline overhead and management costs, thereby addressing deficits. This strategic effort, while placing the charity under the pressure of meeting increased demands, simultaneously fortifies our foundation, enhancing operational efficiency and transparency in financial reporting.

Furthermore, we have initiated collaborative efforts with the local community and neighbouring charities to adapt and evolve in response to the evolving needs of the communities we serve. In parallel, we are engaging with local authority commissioners and grant officers to ensure that any necessary adaptations to our services are executed in a cost-effective manner, given the prevailing economic climate. These concerted efforts aim to maximize value for the people we serve while fostering partnerships with other organisations.

Principal risks and uncertainties

Annually, and as the need arises, the Trustees engage in a comprehensive risk assessment to vigilantly oversee the systems and practices in place for managing major strategic, business, and operational risks to which the charity is exposed. Additionally, the Trustees remain dedicated to upholding their statutory obligations, including the formulation and review of the organization's strategy and its commitment to financial probity.

The most significant risk confronting deafPLUS remains centred on funding. The potential loss or non-renewal of a substantial number of our local authority grants and contracts, coupled with any reductions in trust funding, understandably raises concerns. To mitigate this risk, we have structured our operations in a decentralized manner, with separate funding bodies supporting each of our service locations. Nevertheless, we are actively diversifying our income streams and strengthening our fundraising activities to further fortify the financial resilience of the charity.

In summary, the Trustees remain committed to the responsible stewardship of resources and continue to monitor, manage, and adapt to the evolving landscape of risks and opportunities that come our way. Our enduring focus is on ensuring the sustained provision of vital services to the communities we serve while diligently safeguarding the organization's financial stability.

Fundraising and income generation

Currently, all fundraising efforts are spearheaded by our in-house team, occasionally joined by members of the public who passionately support our cause. As we approach the end of the year, we are strategically shifting our fundraising approach by enlisting the support of business ambassadors, who will actively assist us in our fundraising initiatives. To diversify our income streams, we leverage various platforms, including online and text donations, and engage in partnerships with third-party companies that enable us to generate revenue through the sale of goods and services. Notable partnerships include Amazon Smile, Give as you Live, and our collaboration with Connevens Equipment.

Our fundraising practices align with the Fundraising Regulator's Code of Fundraising Practice, and we are registered with the Fundraising Regulator, providing essential safeguards for vulnerable individuals. Importantly, we are proud to report that we received no complaints regarding our fundraising practices throughout the year.

Plans for the future

We remain committed to adapting to the rapidly evolving funding landscape. Our strategy involves forging strategic alliances with other organisations, which will enable us to apply for local grants and contracts and also introduce new, vital services. These partnerships will not only facilitate the development of innovative services but also support our geographical expansion in the coming years.

Simultaneously, we are working diligently on national projects and activities that will elevate our national visibility and broaden our funding sources, allowing us to access grants specifically designated for nationwide initiatives. By doing so, we can meet the increasing demand for our services beyond our traditional "high-street" locations. Furthermore, we will continue to enhance our digital offerings, ensuring that deaf individuals can access our information and advice services from anywhere.

In 2023, our Board of Trustees, in collaboration with our CEO, will embark on a comprehensive review of our strategy based on a 'theory of change' approach. We will actively engage with our clients and the broader Deaf community to ensure their needs are fully integrated into the development of our new strategy. Additionally, we worked on internal growth, officially started in June 2023; assessing organisational health and improvements in our operational structure and systems, which will enhance staff efficiency.

Structure, governance and management

Our Charitable Company, a limited guarantee entity, was officially incorporated on December 8, 1998, under registration number 03680467. It operates in accordance with its Memorandum and Articles of Association and was registered with the Charity Commission on January 25, 1999, under number 1073468.

The Trustees delegate the day-to-day operations of the organization to the Chief Executive, who receives support from our dedicated staff team and volunteers. Regular meetings and communication channels are in place to monitor the charity's financial and administrative progress and ensure alignment with our mission and objectives.

The company's establishment is guided by a memorandum of association that outlines its objectives and powers, governed by its articles of association. Importantly, all our trustees serve on a voluntary basis and do not receive any benefits from the charity. Any expenses incurred are transparently documented in note 7 of our accounts.

Appointment of trustees

deafPLUS actively promotes the recruitment of new trustees through open advertising. Our governing documents require that at least 51% of the Board comprises Deaf individuals or those living with hearing loss. Therefore, our recruitment efforts target the Deaf community and also follow conventional charity recruitment channels. Interested candidates who have their CVs and credentials vetted undergo discussions with the Chair before being invited to attend a Board meeting as an observer.

Trustee induction and training

Newly appointed trustees receive a comprehensive onboarding process, which includes providing them with a copy of "The Essential Trustee" and the deafPLUS Trustee Handbook. They are also invited to meet with our CEO and key staff members to gain insights into our organization's work. An introduction to charity accounts is provided by our Honorary Treasurer, and Trustee training is offered when necessary.

Related parties and relationships with other organisations

None of the Trustees/Directors have any beneficial interest in the company.

There are no connected entities.

Partnerships that have enhanced our work:

During the year we were hard at work building new partnerships through which we can deliver our work in future. These will help to secure and further improve our services, as well as enabling us to expand geographically.

We thank London Borough of Tower Hamlets for the provision of premises in Whitechapel and Rushmoor Borough Council for office accommodation in Aldershot.

Local Consortium and Delivery Partners:

Tower Hamlets

Age UK East London. Service delivered as part of a consortium with REAL, Tower Hamlets Law Centre, Positive East, Apasen, Island Advice, Bromley by Bow Centre, Limehouse project. East End Citizens Advice.

Public Health England service with partnership between Real (lead partners), IMC and DEAPLUS.

Hackney

As a lead partners of a consortium working with Mind in Hackney, Refugee Women's Association, Royal Society for Blind Children, and Money A&E.

Westminster

Westminster Citizens Advice

Camden

Camden Disability Action, with support from London Borough of Camden.

Ealing

Ealing Mencap (lead partners) working with us and Nucleus, Age UK Ealing, Ealing Centre for Independent Living (ECIL), Mind Ealing and Hounslow, Havelock Family Centre, Family Action, Parents of Ealing self-help Training scheme, Centre for Armenian Information and Advice.

Bromley

London Borough of Bromley

National Lottery Adviceline

Deaf Action – sub-contracted partnership to deliver advice service across Scotland and Northern Ireland.

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

Somerset and Bath and North East Somerset

Somerset County Council, Bath & North East Borough Council, HCRG and consortium.

deafPLUS has been supported by many volunteers and expert contacts who have given freely of their time and knowledge to support all areas of the organisation ranging from the teams in the regions to advising the Board of Trustee/Directors.

We would like to thank all our partners and volunteers. Their support in assisting us to run an organisation as diverse as deafPLUS and visionPLUS is invaluable.

We would also like to thank the following funders for their philanthropic investment in our services:

- Alchemist Bar
- Big Lottery Fund
- Bromley Reform Synagogue
- City Bridge Trust
- Drapers Charitable Fund
- Eveson Charitable Trust
- High Elms Golf Course
- London Community Foundation (COVID-19 Response Fund)
- Merchant Taylors
- Peacock Trust
- PF Charitable Trust
- Rotary Club of Langley Park
- Rotary Club of Rushmoor Charity
- St Mary`s Church
- The Martin Lewis Coronavirus Charity Fund
- The Thomas Sivewright Catto Charitable Settlement
- UK Power Networks
- Yvonne Flux Charity

Remuneration policy for key management personnel

The Charity is a member of the Living Wage Foundation and therefore is a Living Wage employer. To ensure fairness in employee pay the charity has adopted a 3:1 pay ratio –that is to say, the highest paid person in the organisation will be paid no more than three times the hourly pay of the lowest paid. The current pay ratio is 2.25.

Statement of responsibilities of the trustees

The trustees (who are also directors of Breakthrough (Deaf-Hearing Integration) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- 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.

Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2023 was 5. The trustees are members of the charity, but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2023

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 31 January 2024 and signed on their behalf by

Mr David Rose
Chair

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

Opinion

We have audited the financial statements of Breakthrough (Deaf-Hearing Integration) (the 'charitable company') for the year ended 31 March 2023, which comprise the statement of financial activities, balance sheet, 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

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 2023, as stated above, 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
- Have been prepared in accordance with the requirements of the Companies Act 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' 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 Breakthrough (Deaf-Hearing Integration)'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.

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

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 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' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual 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 trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 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 trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

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's responsibilities for the audit of the financial statements

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Fleur Holden (Senior statutory auditor)

31 January 2024

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Breakthrough (Deaf–Hearing Integration)

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

For the year end 31st March 2023

	Note	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Income from:							
Donations and legacies	2	22,408	–	22,408	73,537	–	73,537
Charitable activities				–			
Information and advice	3	99,430	206,122	305,552	99,112	332,234	431,346
Advocacy	3	–	10,423	10,423	–	10,423	10,423
Education, wellbeing, reablement and life skills	3	50,352	386,273	436,625	41,423	311,220	352,643
Combined activities	3	20,219	20,461	40,680	15,089	15,521	30,610
Interest receivable from investments		1,215	–	1,215	658	–	658
Total income		193,624	623,279	816,903	229,820	669,397	899,217
Expenditure on:							
Raising funds	5	34,337	–	34,337	39,278	–	39,278
Charitable activities							
Information and advice	5	122,504	316,957	439,461	129,450	343,694	473,144
Advocacy	5	(108)	9,283	9,175	346	9,580	9,926
Education, wellbeing, reablement and life skills	5	70,145	366,170	436,315	78,101	303,440	381,541
Combined activities	5	16,319	16,856	33,174	4,338	18,142	22,480
Subtotal of operating expenditure		243,197	709,266	952,462	251,513	674,856	926,369
(Decrease) / increase in pension liability	18		–	–	(67,133)	–	(67,133)
Total expenditure		243,197	709,266	952,462	184,380	674,856	859,236
Net expenditure / (income) for the year	6	(49,573)	(85,987)	(135,559)	45,440	(5,459)	39,981
Transfers between funds		3,797	(3,797)	–	2,208	(2,208)	–
Net expenditure / (income) for the year		(45,776)	(89,784)	(135,559)	47,648	(7,667)	39,981
Reconciliation of funds:							
Total funds brought forward		229,962	308,801	538,763	182,315	316,467	498,782
Total funds carried forward		184,186	219,017	403,203	229,963	308,801	538,763

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

Breakthrough (Deaf-Hearing Integration)

Balance sheet

Company no. 03680467

As at 31st March 2023

	Note	£	2023 £	£	2022 £
Fixed assets:					
Tangible assets	12		<u>5,860</u>		<u>6,103</u>
Current assets:					
Stock	13	10,013		8,292	
Debtors	14	61,869		79,205	
Short term deposits		89,339		88,815	
Cash at bank and in hand		310,656		476,801	
			<u>471,877</u>	<u>653,112</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	(62,395)		(108,312)	
			<u>409,483</u>		<u>544,800</u>
Net current assets					
			<u>415,343</u>		<u>550,903</u>
Total assets less current liabilities					
Creditors: amounts falling due after one year	17		(12,140)		(12,140)
Total net assets			<u>403,203</u>		<u>538,763</u>
The funds of the charity:	20a				
Restricted income funds			219,017		308,801
Unrestricted income funds:					
Designated funds		2,124		2,124	
General funds		182,062		227,839	
			<u>184,186</u>	<u>229,963</u>	
Total unrestricted funds					
			<u>403,203</u>		<u>538,763</u>
Total charity funds					

Approved by the trustees on 31 January 2024 and signed on their behalf by

Mr David Rose
Chair

Breakthrough (Deaf–Hearing Integration)

Statement of cash flows

For the year ended 31st March 2023

	2023 £	£	2022 £	£
Cash flows from operating activities				
Net expenditure / (income) for the reporting period (as per the statement of financial activities)	(135,559)		39,981	
Depreciation charges	4,040		8,358	
Interest from investments	(1,215)		(658)	
(Increase) in stocks	(1,721)		(5,377)	
Decrease in debtors	17,336		5,868	
(Increase) in creditors	(45,917)		(131,111)	
Net cash (used in) / provided by operating activities		(163,038)		(82,940)
Cash flows from investing activities:				
Interest from investments	1,215		658	
Purchase of fixed assets	(3,797)		(2,354)	
Actuarial gains / (losses) on defined benefit pension	–			
Net cash provided used in investing activities		(2,582)		(1,696)
Change in cash and cash equivalents in the year		(165,621)		(84,636)
Cash and cash equivalents at the beginning of the year		565,616		650,252
Change in cash and cash equivalents due to exchange rate movements		–		–
Cash and cash equivalents at the end of the year		399,995		565,616

Analysis of cash and cash equivalents

	At 1 April 2022 £	Cash flows £	Other non- cash changes £	At 31 March 2023 £
Cash at bank and in hand	565,616	(165,621)	–	399,995
Overdraft facility repayable on demand	–	–	–	–
Total cash and cash equivalents	565,616	(165,621)	–	399,995
Total	–	–	–	–

1 Accounting policies

a) Statutory information

Breakthrough (Deaf-Hearing Integration) is a charitable company limited by guarantee incorporated in England and Wales. The registered office address is Deafplus London, Key Close, Whitechapel, LONDON, E1 4HG.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

"The Trustees affirm their reasonable expectation that the Charity can sustain its operations as a going concern for at least the next twelve months, starting from the date of approval of these financial statements. This assertion is grounded in several key considerations:

Cash Flow Analysis: A revised cash flow analysis spanning from September 2023 to September 2024 has been meticulously scrutinised and approved by our Finance Sub Committee. This analysis, which takes into account reduced management and overhead costs and factors in both known and anticipated income and expenditures, has been transmitted to our auditors for their evaluation. Following a thorough evaluation, we have successfully streamlined our management expenses, enabling us to operate with minimal reliance on additional fundraising efforts. This achievement stems from the fact that a portion of our project-based costs now covers our overhead expenses.

Diverse Range of Services: deafPLUS has solidified agreements to provide a diverse array of services across nine local authorities, in addition to pan-London and national projects supported by charitable trusts and the National Lottery. In the event that funding for any specific project is terminated during this period, we have established protocols to promptly wind down the project, thereby containing losses within that project and safeguarding the overall financial health of the organization.

Sustained Project Funding: While the natural conclusion of projects is inevitable, our proactive approach to securing grants and contracts ensures a continual cycle of project inception and completion. This dynamic process, which we refer to as the "churn," provides us with confidence that we will continually replace any concluded projects with new opportunities.

1 Accounting policies (continued)

Competitive Business Model: Our analysis of the funding landscape underscores that, despite a backdrop of budget cuts and austerity measures, deafPLUS offers a compelling service portfolio characterized by quality and value for money. We remain steadfast in our belief that our business model is not only competitive but also stands out within our field of expertise.

The Trustees have taken into account the actions undertaken by our new CEO to streamline overhead and management costs, thereby addressing deficits. This strategic effort, while placing the charity under the pressure of meeting increased demands, simultaneously fortifies our foundation, enhancing operational efficiency and transparency in financial reporting.

Furthermore, we have initiated collaborative efforts with the local community and neighbouring charities to adapt and evolve in response to the evolving needs of the communities we serve. In parallel, we are engaging with local authority commissioners and grant officers to ensure that any necessary adaptations to our services are executed in a cost-effective manner, given the prevailing economic climate. These concerted efforts aim to maximize value for the people we serve while fostering partnerships with other organisations."

e) Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

f) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Government grants are being received under the Coronavirus Job Retention Scheme designed to compensate for staff costs. Amounts received or receivable are recognised in the Statement of Financial Activities over the same period as the costs to which they relate.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

1 Accounting policies (continued)

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

30% of all costs is the rate for the support and governance costs, which is applied to the total specific project cost. However, depending on the nature of the project and the agreement with the individual funding body, it may fluctuate by +/- 10%.

Governance costs include those costs incurred in the governance, of the charity's assets and are primarily associated with constitutional and statutory requirements.

i) Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300.

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. 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 recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

● Fixtures and fittings	33% straight line
● Computers	33% straight line
● Motor vehicles	25% straight line

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

k) Stocks

Stocks are stated at the lower of cost and net realisable value. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

l) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

m) Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank.

n) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

1 Accounting policies (continued)

o) 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.

p) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

q) Retirement benefits

The charity participates in a TPT Retirement Solutions scheme. This is a multi employer defined benefit scheme which is being accounted for as a defined contribution scheme because it is not feasible to identify the charity's share of the scheme's losses. The amounts in creditors are agreed contributions to fund a deficit in the scheme.

2 Income from donations and legacies

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Donations and gifts	15,725	–	15,725	17,286	–	17,286
Legacies	5,627	–	5,627	50,641	–	50,641
Coronavirus Job Retention Scheme grant	1,056	–	1,056	5,611	–	5,611
	22,408	–	22,408	73,537	–	73,537

3 Income from charitable activities

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Information and Advice						
Real DPO Ltd.	–	–	–	–	6,479	6,479
Age UK East London	–	21,946	21,946	–	15,386	15,386
The National Lottery Community Fund	–	–	–	–	130,864	130,864
Ealing Mencap	–	49,546	49,546	–	49,546	49,546
Westminster Deaf Support Advice Service	–	6,912	6,912	–	7,242	7,242
Merton Council	–	24,000	24,000	–	24,000	24,000
VSCL – Virgin Care Serv Ltd	99,430	–	99,430	99,112	–	99,112
Somerset County Council	–	50,000	50,000	–	50,000	50,000
Francis Winham Foundation	–	5,000	5,000	–	–	–
L B of Bromley	–	48,718	48,718	–	48,718	48,718
Sub-total for Information and advice	99,430	206,122	305,552	99,112	332,234	431,346
Advocacy						
East End Citizens Advice Bureau	–	10,423	10,423	–	10,423	10,423
Sub-total for Advocacy	–	10,423	10,423	–	10,423	10,423

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2023 Total £	Unrestricted £	Restricted £	2022 Total £
Education, wellbeing, reablement and life skills						
L B of Hackney	-	206,861	206,861	-	165,989	165,989
LB of Tower Hamlets	-	45,214	45,214	-	45,214	45,214
The Real DPO	-	-	-	-	3,240	3,240
Camden Disability Action	-	15,295	15,295	-	-	-
LB of Hammersmith and Fulham	-	12,456	12,456	-	12,000	12,000
Ealing Council	-	15,000	15,000	-	15,000	15,000
VSCL – Virgin Care Serv Ltd	6,992	-	6,992	6,970	-	6,970
Birmingham City Council	-	30,000	30,000	-	35,125	35,125
YouChoose– Community Support project	43,360	-	43,360	34,453	-	34,453
Heart of England	-	14,595	14,595	-	14,000	14,000
Trust for London	-	20,651	20,651	-	20,652	20,652
Henry Smith Charity	-	26,200	26,200	-	-	-
Sub-total for Education, wellbeing, reablement and life skills	50,352	386,273	436,625	41,423	311,220	352,643
Combined Activities						
Real DPO Ltd.	-	12,478	12,478	-	-	-
Bath & Somerset Council	-	5,000	5,000	-	5,000	5,000
National Lottery Community Fund	-	-	-	-	895	895
Real DPO Ltd.	-	2,523	2,523	-	4,206	4,206
VirginCare-IPC	-	-	-	-	1,160	1,160
Peacock Trust	-	-	-	8,000	-	8,000
Adint Charitable	13,800	-	13,800	-	-	-
Tower Hamlets CVS	-	-	-	-	3,500	3,500
NHS Trust	-	460	460	-	760	760
Unrestricted Fund – General	6,419	-	6,419	7,089	-	7,089
Sub-total for Combined Activities	20,219	20,461	40,680	15,089	15,521	30,610
Total income from charitable activities	170,001	623,279	793,280	155,625	669,397	825,022

4 Income from investments

	2023 Total £	2022 Total £
Interest Receivable	1,215	658
	1,215	658

All income from investments is unrestricted.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

5a Analysis of expenditure (current year)

	Charitable activities							2023	2022
	Raising funds £	Information and advice £	Advocacy £	Education, wellbeing, reablement and life skills £	Combined Activities	Governance costs £	Support costs £	Total £	Total £
Staff costs (Note 8)	33,102	269,289	5,084	226,322	9,304	–	115,837	658,939	644,375
Project direct costs	–	43,797	296	117,673	19,959	–	–	181,724	174,593
Premises Cost	–	20,893	160	5,068	–	–	4,138	30,259	34,085
Depreciation	–	–	–	–	–	–	4,040	4,040	8,358
Other premises costs	–	–	–	–	–	–	14,686	14,686	12,383
Administration	–	–	–	–	–	–	40,485	40,485	32,120
Bad debt provision	–	–	–	–	–	–	–	–	3,664
Audit fees	–	–	–	–	–	11,000	–	11,000	10,680
Legal and professional	–	–	–	–	–	2,448	–	2,448	48
Other governance costs	–	–	–	–	–	7,647	–	7,647	4,279
Other fundraising costs	1,235	–	–	–	–	–	–	1,235	1,784
	34,337	333,979	5,540	349,062	29,263	21,096	179,186	952,463	926,369
Support costs	–	93,724	3,162	78,846	3,453	–	(179,186)	–	–
Governance costs	–	11,758	473	8,407	458	(21,096)	–	–	–
Total expenditure 2023	34,337	439,461	9,175	436,315	33,174	–	–	952,463	
Total expenditure 2022	39,278	473,144	9,926	381,541	22,480	–	–		926,369

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

5b Analysis of expenditure (prior year)

	Charitable activities					Governance costs £	Support costs £	2022 Total £
	Raising funds £	Information and advice £	Advocacy £	Education, wellbeing, reablement and life skills £	Combined Activities			
Staff costs (Note 8)	37,494	278,859	5,873	189,947	3,636	–	128,566	644,375
Other project (activities) direct costs	–	53,635	288	105,971	14,699	–	–	174,593
Premises Cost	–	23,875	180	5,547	–	–	4,483	34,085
Depreciation	–	–	–	–	–	–	8,358	8,358
Other premises costs	–	–	–	–	–	–	12,383	12,383
Administration	–	–	–	–	–	–	32,120	32,120
Bad debt provision	–	–	–	–	–	–	3,664	3,664
Audit fees	–	–	–	–	–	10,680	–	10,680
Legal and professional	–	–	–	–	–	48	–	48
Other governance costs	–	–	–	–	–	4,279	–	4,279
Other fundraising costs	1,784	–	–	–	–	–	–	1,784
	39,278	356,369	6,341	301,465	18,335	15,007	189,574	926,369
Support costs	–	107,604	3,225	74,762	3,983	–	(189,574)	–
Governance costs	–	9,171	360	5,314	162	(15,007)	–	–
Total expenditure 2022	39,278	473,144	9,926	381,541	22,480	–	–	926,369

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2023 £	2022 £
Depreciation	4,040	8,358
Operating lease rentals payable:		
Property	17,265	17,265
Equipment	3,396	3,396
Auditor's remuneration (excluding VAT):		
Audit	10,230	8,900
	<u>10,230</u>	<u>8,900</u>

7 Trustees expenses

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £767 incurred by members (6 trustees) relating to attendance at meetings of the trustees. Trustee expenses was £139 in 2021/22 incurred by 2 trustees.

8 Analysis of staff costs, trustee remuneration, and the cost of key management personnel

Staff costs were as follows:

	2023 £	2022 £
Salaries and wages	610,933	599,172
Redundancy and termination costs	–	245
Social security costs	40,910	36,226
Other pension costs	7,096	8,732
	<u>658,939</u>	<u>644,375</u>

The redundancy and termination costs were settled and paid after the balance sheet date on 03/04/2023.

No employee earned more than £60,000 during the year (2022: nil).

Total emoluments to key management personnel during the year amounted to £99,892 (2022: £108,092) which relates to 4 staff (CEO/New CEO, Head of Finance, and Operation Manager (2022: 3).

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 41 (2022: 22).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2023 No.	2022 No.
Raising funds	4.0	1
Information and advice	15.0	10
Advocacy	6.0	1
Education, wellbeing, reablement and lifeskills	7.0	6
Combined Activities	2.0	1
Support	5.0	4
	39	22

10 Related party transactions

There are no related party transactions to disclose for this financial year (2023: none).

Aggregate donations from related parties were £Nil (2023: £Nil).

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At the start of the year	199,884	25,368	58,051	283,303
Additions in year	–	3,797	–	3,797
At the end of the year	199,884	29,165	58,051	287,100
Depreciation				
At the start of the year	199,863	19,286	58,051	277,200
Charge for the year	21	4,019	–	4,040
At the end of the year	199,884	23,305	58,051	281,240
Net book value				
At the end of the year	–	5,860	–	5,860
At the start of the year	21	6,082	–	6,103

All of the above assets are used for charitable purposes.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

13 Stock

	2023 £	2022 £
Finished goods and goods for resale	10,013	8,292
	<u>10,013</u>	<u>8,292</u>

14 Debtors

	2023 £	2022 £
Trade debtors	35,992	7,350
Other debtors	5,026	5,520
Prepayments and accrued income	20,851	66,335
	<u>61,868</u>	<u>79,205</u>

15 Creditors: amounts falling due within one year

	2023 £	2022 £
Other taxation and social security	8,017	9,681
Trade creditors	8,667	30,835
Other creditors	1,588	898
Pension creditor	552	6,622
Accruals and deferred income (note 16)	43,571	60,276
	<u>62,395</u>	<u>108,312</u>

16 Deferred income

1) Grant of £13,100 from Henry Smith Charity for the period between Apr 23 – Jun 24

	2023 £	2022 £
Balance at the beginning of the year	13,100	43,386
Amount released to income in the year	(13,100)	(43,386)
Amount deferred in the year	13,100	13,100
	<u>13,100</u>	<u>13,100</u>

17 Creditors: amounts falling due after one year

	2023 £	2022 £
Pension creditor	12,140	85,895
	<u>12,140</u>	<u>85,895</u>

As disclosed in note 1q to the financial statements, the amounts in creditors are agreed contributions to fund a deficit in the scheme. The agreed contributions relate to a period of three years. £552 is included in creditors due in less than one year (note 15). (2022: £6,622).

18 Pension scheme**Scheme TPT retirement solutions – The Growth Plan**

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 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:

- Deficit contributions from 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly).
- DeafPLUS' deficit contribution during the year was £5,518 (2022: £28,617).
- Deafplus' active pension scheme is the Growth Plan Series 4, which is a Defined Contribution only scheme, effective from December 2011. The number of employees participated in the scheme as at 31st March 2023 was 22 (2022: 26).

19 Financial instruments

	2023 £	2022 £
Financial liabilities measured at fair value through profit or loss		
Pension creditor	<u>12,692</u>	<u>18,762</u>

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

20a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	5,860	–	–	5,860
Current assets	188,342	2,124	219,017	409,483
Long term liabilities	(12,140)	–	–	(12,140)
Net assets at 31 March 2023	182,062	2,124	219,017	403,203

20b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	6,103	–	–	6,103
Current assets	233,876	2,124	308,801	544,801
Long term liabilities	(12,140)	–	–	(12,140)
Net assets at 31 March 2022	227,839	2,124	308,801	538,763

21a Movements in funds (current year)

	At 1 April 2022 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2023 £
Restricted funds:					
Charitable activities					
Information and advice	188,777	206,122	(316,957)	(1,333)	76,609
Advocacy	5,517	10,423	(9,283)	–	6,657
Education	99,821	386,273	(366,170)	(2,464)	117,460
Combined	4,516	20,461	(16,856)	–	8,121
Other restricted funds					
MAS Van appeal	8,736	–	–	–	8,736
Deaf access	1,435	–	–	–	1,435
Total restricted funds	308,801	623,279	(709,266)	(3,797)	219,017
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	227,838	193,624	(243,198)	3,797	182,062
Total unrestricted funds	229,962	193,624	(243,198)	3,797	184,186
Total funds	538,763	816,903	(952,463)	–	403,203

The narrative to explain the purpose of each fund is given at the foot of the note below.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31st March 2023

21b Movements in funds (prior year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At March 31 2022 £
Restricted funds:					
Charitable activities					
Information and advice	201,120	332,234	(343,694)	(884)	188,777
Advocacy	4,674	10,423	(9,580)	–	5,517
Education	92,750	311,220	(303,440)	(709)	99,821
Combined	7,623	15,521	(18,142)	(486)	4,516
Other restricted funds					
MAS Van appeal	8,736	–	–	–	8,736
Deaf access	1,564	–	–	(129)	1,435
Total restricted funds	316,467	669,397	(674,856)	(2,208)	308,801
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	180,191	229,820	(184,380)	2,208	227,839
Total unrestricted funds	182,315	229,820	(184,380)	2,208	229,963
Total funds	498,782	899,217	(859,236)	–	538,763

Purposes of restricted funds

Information & Advice

Funding provided to enable deafPLUS to support deaf and visually impaired clients with improved access to information, helping service users realise their legal and civil rights, responsibilities and entitlements. The funding is used to provide drop-in sessions and pre-arranged appointments where advisors can provide confidential information, advice and guidance to service users.

Advocacy Services

Funding received provides deaf and hard of hearing people with advice and support, such as:

- Guidance with Applications, for example Income Support, Disability Living Allowance (DLA and Attendance Allowance (AA)
- Housing advice, including Housing Benefit
- Council Tax Benefit and applying for housing
- Advice on access to council services
- Access to legal services
- Providing support at meetings with other agencies

Purposes of restricted funds (continued)**Education, Wellbeing, Reablement and Life skills**

Funding received to provide Lipreading classes where a qualified lip reading tutor provides service users with structured support to improve their lipreading skills. Funding is also used to provide other activities and workshops, such as opportunities for users to participate in drama workshops, visits to galleries and other social activities designed to overcome social isolation and encourage healthy lifestyles.

Combined

Except for one agreement, all funding has been provided for responding to the challenges of the Coronavirus Pandemic. Such funding enabled deafPLUS to enhance its services in all projects. Besides these fundings there was another fund for staff training, who work for different projects.

MAS Van appeal

Funding received for the replacement and refurbishment of the mobile advice service vehicles.

Deaf access

Deaf access was the Bromley-based deaf charity DeafPLUS took over in January 2016. Their staff, assets and reserves were all transferred to DeafPLUS, and the branch is now part of the DeafPLUS network.

Restricted Legacy

The restricted legacy was given specifically for the purpose of activities carried out in the Bath area.

Transfers

The transfers relate to bringing additional funds into restricted funds to cover expenditure.

Purposes of designated funds

Funds earmarked from the Bromley Xmas Appeal have been designated for use by the Bromley office.

22 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2023	2022	2023	2022
	£	£	£	£
Less than one year	19,600	4,900	667	838
One to five years	53,900	88,200	1,501	2,558
	73,500	93,100	2,168	3,396

23 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

BREAKTHROUGH (DEAF-HEARING INTEGRATION)

England & Wales - Charity number 1073468

Accounts

Company number: 03680467
Charity number: 1073468

Breakthrough (Deaf– Hearing Integration) Known as DeafPLUS

Report and financial statements
For the year ended 31 March 2022

Breakthrough (Deaf-Hearing Integration)

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For the year ended 31 March 2022

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Breakthrough (Deaf-Hearing Integration)

Reference and administrative information

For the year ended 31 March 2022

Company number 03680467
Country of incorporation United Kingdom

Charity number 1073468
Country of registration England & Wales

Registered office and operational address Deafplus London
Key Close
London, E14HG

Operational name DeafPLUS

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

Thomas Lichy	Acting Chair	Resigned 1 st December 2021
Alan Murray MBE	Treasurer	Appointed 5 th December 2018
Will Davidson	Secretary	Appointed 3 rd March 2021
Geraldine O'Halloran		Appointed 3 rd March 2021
Sheila Gibson		Resigned 1 st December 2021
David Rose	Chair	Appointed 5 th December 2018
Katharine Balazs		Appointed 1 st December 2021
Aiysha Begum		Appointed 1 st December 2021
Shajna Begum		Appointed 1 st December 2021

Key management personnel	Gary Williams	Chief Executive	Resigned May 2022
	Reg Cobb	Chief Executive	Appointed 13 June 2022
	Hayri Korkmaz	Head of Finance	
	Mohammed Ashrafi	Operations Manager	

Bankers Lloyds Bank Plc
25 Gresham Street
London, EC2V 7HN

Solicitors Ashurst LLP
Broadwalk House, 5 Appold Street,
London, EC2A 2HA

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108-114 Golden Lane,
London, EC1Y 0TL

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2022

The trustees present their report and the audited financial statements for the year ended 31 March 2022.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purposes and aims, objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees 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 its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. The Trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

deafPLUS was established in 1971 – now over 50 years ago. Since then, we have strived to achieve equality between deaf and hearing people by promoting inclusive practices and supporting deaf people to overcome societal barriers. As our Governing Documents state, we were founded to further “the promotion of the material, mental and spiritual welfare of deaf persons (whether totally or partially deaf), first within Great Britain and secondly, throughout the world.”

During the 1970s, we, led by Mr David Hyslop, helped to pioneer the first text phone and have remained at the forefront of the innovative development of digital and on the ground services for deaf people. In 2015, we launched a ground-breaking British Sign Language (BSL) video advice line service, allowing deaf people to access our information and advice service from any part of the country using our national advice line and info-hub – a digital repository of online advice, explaining social welfare issues in accessible BSL formats and plain English.

We continued to innovate during the returning to normal, post-COVID-19 pandemic which adapted our services to a more hybrid, using both digital advantages and in-person services, giving deaf people the choices and increase access, preventing isolation within the deaf community who otherwise had very little access to information, as proven in the #WhereIsTheInterpreter campaign.

deafPLUS Vision and Mission

Each of the above historic innovations reflect our vision and mission.

Our **vision** is an accessible world for deaf people, with barriers to participation and opportunity removed.

Our **mission** is to empower deaf people to take control of their own lives, by developing their potential and supporting them to achieve independence.

We provide the following services to help us to fulfil our vision and mission:

- **Information and advice services**
- **Health and Wellbeing services**
- **Independent Living services**

The work of the charity has four key objectives:

Supporting independence and Choice: Providing information, advocacy and advice that facilitates deaf people's full engagement with, and participation in, society. Not being able to access information that the rest of the world both takes for granted and assumes everyone can access is one of the greatest barriers to full participation and equality in society.

Helping deaf and visually impaired people to choose equipment that will help them in their daily routines and help keep them safe. Providing personal assistants who also support their independence.

Developing potential and self-determination: Supporting clients into employment and helping them to prosper once they are there; providing skills training and volunteering opportunities, and ensuring deaf employees have an equal opportunity to progress in their careers to their hearing colleagues.

Promoting Physical and Mental Health and Wellbeing: Providing social and cultural opportunities to overcome isolation, improve integration and also get active. Providing health workshops and materials.

Empowering and Enabling: Working to improve awareness of deaf and visually impaired people's needs. Working with key decision makers to ensure that barriers to the achievement of social and economic potential are dismantled.

Our client-facing team are all appropriately qualified and/or experienced in the provision of Information, Advice, Guidance and Advocacy. 75% of our team are deaf or living with a hearing loss themselves, which gives us the ability to empathise with our client group, having had personal experience of many of the issues our clients face.

This report and financial statements embraces all the activities of the charity.

Quality accreditation

deafPLUS has been reaccredited under the following Quality Accreditations:

- Advice Quality Standard (AQS)–accreditation of our social welfare advice service
- Disability Confident – the Government register of good employers of disabled people

Our Quality Assurance system provides funders and service users with confidence in the services we provide across the country. We are also a Living Wage Employer, registered with the Living Wage Foundation.

Achievements, Performance and Beneficiaries

The charity's main activities and who it tries to help are described below. All its charitable activities focus on deaf people, people living with hearing loss and / or visual impairments and are undertaken to further Breakthrough (Deaf–Hearing Integration)'s charitable purposes for the public benefit.

In the face of a pandemic that required us to change where and how we worked, and how we could support our clients, we:

- supported at least 2,838 people across the country through at least 11,808 individual contacts
- successfully hybrid methods of service delivery to continue to support our clients and helped to reduce isolation and loneliness during this time by connecting the deaf community through a range of online health and wellbeing activities and peer support groups.
- We continued to deliver our award-winning BSL Adviceline service to deaf residents across England, as well as Wales, Scotland and Northern Ireland.
- Our visionPLUS teams continued to support people with visual impairment across Bath & North-East Somerset, Bromley, Ealing and Hackney, providing advice and equipment-based support.
- We continue to collaborate with Public Health England to ensure accurate and accessible information is continuing to be produced for the deaf community.
- Our Mobile Advisory Service has helped deliver vital services to more remote communities across Somerset.

Information and advice services

Deaf people who use sign language leave school with an average reading age of nine. English is not their first language, and a sizeable number of sign language users are dependent throughout life on others to assist with the translation of written information for them. This can mean they need significant help with tasks such as understanding actions and deadlines attached to correspondence, accessing benefits, sorting out money problems or challenging decisions.

Our information and advice services provide support on issues including (but not limited to) adaptive equipment, housing, employment and consumer issues, benefit changes, and income

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maximisation. Types of support given would include completing forms to secure benefits, writing letters to appeal decisions, negotiating repayment of debt, and clarifying written correspondence, and we work collaboratively with all stakeholders to find effective solutions. We also support people who have lost their hearing or sight with adaptations that can be made through equipment such as Liquid Level Indicators and strobe lights connected to fire alarm systems, and support with access to social care.

deafPLUS delivers information and advice services nationally via our Adviceline project, which can only be delivered remotely, and in addition, hybrid arrangements across Bath & north-east Somerset, Somerset, and the London boroughs of Bromley, Ealing, Hackney, Merton, Westminster and Tower Hamlets. Our innovative, award-winning national British Sign Language (BSL) advice helpline is available through www.deafplus.info.

Our Mobile Advisory Service (MAS) in Somerset has helped us to reach residents spread across a larger, more rural area. The service is delivered through our MAS van which carries a selection of useful equipment to demonstrate, and provides information and advice on adaptive equipment such as telephones, doorbells, smoke alarms, TV devices etc. MAS staff also assisted with basic hearing aid maintenance including retubing and provision of batteries.

Key achievements:

- We provided information and advice to 1,731 people,
- We supported our clients to resolve the following issues (at least):

Welfare Benefits	573
Housing	277
Debt	81
Immigration	18
Family	67
Travel	87
Consumer	124
Education, employment and volunteering	84
Other	420

- Our national Adviceline service supported 344 people across the UK through 1,045 contacts, most of whom were beyond the geographic reach of our regional centres.
- We helped clients to challenge benefit decisions which secured income to the total value of at least £105,000.

Case Study

Client had received a letter from her employer stating she was dismissed. We collected all of the necessary information from her and created a timeline, finding emails that could be used as a trail of evidence. The client had received an email from her employer asking her to attend a meeting. She replied to her manager, saying that she needed an interpreter for all meetings. He replied to confirm that he would sort it out. The client then received an invitation to a meeting, and she duly

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replied, repeating that she would require an interpreter. She did not hear anything further, and so could not attend the meeting. She then received a letter terminating her employment for non-attendance.

We sent an email on the client's behalf to her employer's HR team, detailing the sequence of events, and explained that the reason given for her termination was 'unauthorised absences' from meetings. However, she was asked to attend meetings with no reasonable adjustments in place where her disability would have made participation at these meetings impossible in breach of the Equality Act 2010.

A digital meeting to appeal against her termination was arranged, with a BSL interpreter booked and the Adviceline adviser supporting the client.

The outcome was successful: Our client was reinstated and received backdated furlough payments.

The client thanked deafPLUS and reported that she felt safer with our support as well as for our knowledge of the law and support in the meeting. She felt less stressed. In future, she will be empowered to inform her employer by email whenever she needs an interpreter and to send a reminder if no reply is received.

Health and Wellbeing

People with a sensory loss have some specific needs that differ considerably from those of the general population. Those who are deaf, for example, are not able to 'tune in' to incidental background conversation that may be of relevance to their lives. Many services and opportunities for casual social interaction may also be inaccessible, often resulting in reduced social participation and a feeling of isolation and loneliness.

This problem has been exacerbated by the pandemic which imposed lockdown restrictions that curtailed many social activities, further perpetuating the isolation felt amongst the deaf community. Since then, people have been struggling to return to normal.

Our health and wellbeing services are, under normal circumstances, designed to bring the deaf community together through a range of activities, peer group sessions and information workshops. Some of the activities have been delivered via Zoom and some in person.

As a result of this pivot towards hybrid wellbeing services, deaf people felt more connected, enjoying an outlet to share their experiences without judgement and forming long-term friendships.

Through our efforts to connect the deaf community with local services, we also provided deaf awareness training and consultation.

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We recognise that some people are able to access services digitally. Reasons for digital exclusion include difficulties in purchasing suitable equipment or paying for an internet connection, poor internet reception, and lack of knowledge or confidence about using technology. We have therefore spent the year mobilising a digital upskilling service which will help us to support the deaf community to use technology to better connect with one another.

Case Study

Client B has been known to our service for the last two years. When she first reached out to us, we noticed a lack of self confidence in her, and many barriers that she faced as someone who is hard of hearing. Initially it was a challenge to reach out to her, and discuss the services we have to offer, and the events put on. She seemed quite anxious about these, so we provided lots of reassurance that a BSL interpreter would always be available. She also struggles with sleeps, and often has a lot on her mind which she can find quite distracting. We kept all this in mind when thinking about events that might be suitable for her. She did attend some of our zoom events through the lockdowns, and then has since attended some face-to-face events. So, when we first put on the fitness sessions remotely, she joined those, which was a great springboard to encourage her to attend the face-to-face fitness events in Mile End Park. She was quite nervous, but we have seen the great improvement in her physical ability. Being able to meet face to face with the coach as to remotely, she was able to try out all the activities safely with the coach there, but also say when something was too hard or didn't feel right, at which point, the coach was able to advise her of some adapted exercises that would have the same beneficial outcome. She herself has seen the improvements in her physical well-being, but for us to notice her confidence not only in what she's doing, but also to be able to recognise and speak up for herself when something wasn't right is a great improvement to where she was.

In regard to the sessions we put on with Tower Hamlets Taking Therapies, we've had four sessions: IBS, Sleep, Mindful Relaxation and Time Management. Client B has committed and attended all four of these sessions. She engaged throughout the sessions and has been able to self-identify which tasks would help her. So, in Time Management they discussed the use of lists, which she had never used before. They discussed the idea that making a list then helps you to identify the time it would take for each task to be completed, as well as then being able to prioritise tasks. This helped her feel much better, as previously she was managing everything in her head, which made her quite distracted as well as feeling overwhelmed. By writing these all down she felt she was able to manage things better. Regarding the talk on sleep, she found this useful as someone who struggles with sleep and is currently on medication to support her sleep. Client B reported that the use of Mindful Relaxation was able to help her to calm her mind before she'd go to bed, which in turn improved her sleep, likewise the lists to help reduce her worries and anxieties.

In regard to the IBS talk, Client B is familiar with the term IBS, and recognises she has issues with her gut, although she does not have an official diagnosis. She still found this talk useful to look at her diet, looking at what may be triggering her gut, and then looks at ways to support her gut

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health, which would make her feel better as to feeling self-conscious when out and about. So, the mixture of the talks she attended as well as the fitness courses, has shown a real change in her, a growth in her confidence and self-esteem. We hope she will be joining us in November for the next face Yoga course. This is something new to her, so it's great that she's now feeling confident enough to try out new activities; so, a real change to how she presented to the service two years ago. We will continue to work with her to continue to improve her confidence and self-esteem

Equipment services

Our Equipment Officers assess sensory needs and provide suitable equipment to help with day to day living. Our support includes information and advice on latest and most suitable equipment, as well as providing equipment demonstrations, guidance on equipment maintenance and replacements, and the opportunity to loan equipment to assess whether it is suitable for purchase.

We have provided equipment support for telephone amplifiers, TV loop systems, flashing and vibrating smoke alarms, Liquid Level Indicators, and hearing aid retubing and battery replacements.

In total, 1,104 deaf and visually impaired people were supported through our information and advice, equipment demonstration, and equipment loan services.

Case study

D was a deaf lady living on her own, she struggled with issues such as watching the television and using the landline phone at home. She was quite open to new technology which increased our options. We explored a range of television listeners and were able to provide an Eartech Television Listener. As the lady likes to take her hearing aids out in the evening, we were able to provide her with a neck loop which sends the audible information directly to her hearing aids and a stethoset which she could wear as headphones. She was very impressed and found the versatility of choosing how she listens to the television very helpful. We tried various telephones, initially with limited success. We were, however, able to provide a suitable phone so that she could hear the ring and communicate effectively. Advice was also given on Text/Hearing Apps on mobile phones plus a voice to text adaptor for her landline. She found both useful but decided she was not yet at the stage to require them.

The lady was very grateful with the level of service and time taken to help her. Previously independent her sight loss and complications following treatment impacted her confidence at home and prevented her from going out.

Not only the equipment service we were about to offer, but we were able to successfully apply for Attendance Allowance on behalf of this lady. This helped ease the financial burden when needing to travel and she was unable to use the bus. We provided her with a visual impairment lanyard, a

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symbol cane, and a peaked cap to help with glare followed by familiarization and advice concerning safe use of the cane.

When we visited again a few weeks later she had been up to the shop and back on her own for the first time in weeks, she had even planned a trip to town on the bus to see her friend. At home she was finding reading difficulty and we were able to complete a magnifier assessment and subsequently provide a task light and 7x Magnifier. Reading remained difficult but she was able to read short bursts of text and access food packing, medicine information and read her television guide. She was a user of ready meals and using the microwave became quite straightforward once the settings of the microwave had been labelled. We provided a liquid level indicator to make hot drinks safer and a plate guard to reduce spills at mealtimes. Importantly, we were also able to speak to her about her concerns and provide reassurances that there was always someone who could help. Julia was very happy with our service, and it had given her a boost in the knowledge that she is not alone.

Personal Assistant services

This year, we have continued to work with our YOUchoose project that was previously part of a consortium led by CQC registered provider Action Deafness, to deliver a Personal Assistant service. Our service is offered to people across London who are directing their own care through a personal budget from the council, or self-financing.

Our Personal Assistants (P.A's) support deaf people to live independently by helping them to access activities and services in the community, communicate with third parties, and provide support at home with activities such as cooking and cleaning.

Our PA's have followed strict guidance around post-COVID-19 to provide these essential services through a mixture of home visits, outdoor activities – once they resumed – and through digital interactions.

This year, we supported a total of 9 clients under the service through 6 P.As and 672 hours of support.

Case study

A young lady with daughter was allocated bidding number back in 2015 to move to a two beds property. How this works and how to bid was not explained to the lady and she was left stuck in her one bed home. Once we were allocated to provide the pack of care in November 2021, we worked together with the client and the council to get all the information, we were then able to translate and provide support each week to bid on properties with the service user. This has led to some successful viewing and eventually been able to secure a property, we also helped with all the paperwork between the old and new property and the lady finally with delight, moved into her two-bed property in June 2022.

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Living with Hearing Loss

Hearing loss is caused by ageing or health conditions and can be temporary or permanent. It can be sudden or gradual and varies from person to person, but people who experience hearing loss generally find themselves having to adapt to the changes by modifying the ways in which they engage and interact with people and services.

Our Living with Hearing Loss Officers and qualified Lipreading tutors offer seven-week classes and peer support sessions to people living with Hearing Loss across London and Somerset. We build the service users' confidence to cope with their hearing loss by sharing tips about how to let other people understand and respond positively to your communication needs, understanding lip pattern so they can lipread to aid communication, and learning about equipment that can help, such as hearing aids and the use of visors/transparent masks during the pandemic. Service users are able to share their experiences and empower one another.

Financial review and reserves policy

deafPLUS, as with all charities, faces the possibility of financial challenges in the future; not least the expected pressure on Council funding arising from a weakening economic situation throughout the country and the political and economic uncertainty arising from Brexit and Covid-19.

During the year the Trustees reviewed the charity's Reserves Policy and examined the charity's requirements for reserves following their review of risks facing the charity. deafPLUS's policy is to target three months of reserves. This level of reserves would more than cover, for example, the cost of services cessation in any two of our locations in a given year, with any associated redundancies (£2,000 to wind down and 'make good' the office and £10,000 for redundancies in each location). Such a level of reserves would also be sufficient to cushion us against cashflow difficulties associated with delay to grant or contract payments that may fall due to deafPLUS.

The restricted reserves balance at 31 March 2022 was £308,801 (2021: £316,467).

The unrestricted general reserves balance at 31 March 2022 was £227,839 (2021: £180,191). Free reserves (general reserves excluding fixed assets) total £221,736 as at 31 March 2022 (2021: £168,085). This represents nearly three months of running costs. The Trustees target to increase it to three months in the year 2022-23 through additional fundraising.

In the year ended 31 March 2022 total income decreased by £171,135 to £899,217 (2021: £1,070,352 and total expenditure decreased by £92,327 to £859,236 (2021: £951,563), net income of £39,981 (2021: net income of £118,798). Net assets at year-end were £538,763 (2021: £498,782).

Returning to normal since COVID-19 pandemic

deafPLUS was hit by the Covid-19 global pandemic—together with every other organisation in the country, and since then, we're adapting our services and offer hybrid service, so clients have choices on whether to meeting remotely or face-to-face.

All staff continued to work from home and currently offering hybrid working arrangements.

All advice services continued, with hybrid arrangements, with clients being contacted either digitally or in person.

We winded down the new service, deafPLUS TV, due to the fact that the demand decreased.

deafPLUS as a Going Concern Statement

The Trustees have a reasonable expectation that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements based upon the following considerations:

- A healthy cash flow analysis for the period of September 2022 to November 2023 has been approved by our Finance Sub Committee, based upon known and likely income and expenditure.
- deafPLUS has agreements to provide a diverse range of services in eleven local authorities, and additional pan-London and national projects funded by charitable trusts and National Lottery. If funding for any of these projects were to come to an end during the period, the project would be closed immediately, with expenditure being quickly wound down. This would mean that the losses would be contained to that project alone, allowing the wider organisation to continue forward in a financially healthy state.
- While projects do naturally come to an end from time to time, other grants and contracts are always in the process of being lined up. Trustees are not complacent, but experience leads the Board to believe that this continuous 'churn' or replacement of lost projects will continue.
- Our analysis of the funding landscape is that, even against a background of cuts (or austerity by any other name), deafPLUS has an attractive services 'offer' that combines quality with value for money. We remain confident that our business model is competitive within our field of expertise.

The Trustees have considered the effect of post Covid-19 pandemic on the charity's work and current economic climate, putting the pressure on the ability to continue as a going concern. The charity's response to the pandemic has been to work with our stakeholders – our clients, staff, funders and volunteers – ensure that we are working flexibly and responding as best as we can to the shifting parameters of the crisis. Due to the forthcoming shift in the direction with the new incoming CEO, we are continuing to embrace modern day facilities such as Zoom, WhatsApp, Facetime etc to ensure that clients continued to receive the face-to-face support they need. We are working with local community, neighbouring charities to ensure we all adapt for the

community we serve and in addition, we are working with local authority commissioners and grant officers to ensure that such necessary adaptations to our services will be carried out with their consent and support in a cost-effective approach, given the economic climate. We are working very closely with staff and stakeholders to ensure we offer value for money to the people we serve, also working in partnership with other organisations. Lastly, we will work with local organisations, deaf organisations, and other companies, seeking partnership or collaborations, to improve our service to the deaf community, hard of hearing people, and visually impaired people.

Principal risks and uncertainties

Each year, and as necessary, the trustees undertake a comprehensive risk assessment to enable them to keep under review the systems and practices that are in place to manage major strategic, business and operational risks to which the charity is exposed.

Additionally, the Trustees keep in focus their statutory obligations, including considering the strategy for the organisation and its financial probity.

The major risk facing deafPLUS at any given time is funding. The loss or non-renewal of a significant number of our local authority grants and contracts, coupled with the loss of trust funding, would clearly be of concern. This risk is mitigated by the decentralised nature of our work, with each of our service locations being funded by separate funding bodies. Nevertheless, our income generation strategy is focussed on the broadening of our range of income streams to further protect the charity. We are also developing our fundraising operation to further strengthen our financial outlook.

Fundraising and income generation

Due to the change of CEO, we're developing a better fundraising strategy, for our in-house fundraising team, which is currently managed by one single Fundraising Manager. The charity has not taken full advantage of external professional fundraising agencies or indeed any other form of support in this area. This sole post has been working alone in this area and is currently developing a pool of volunteers, fundraising volunteers and business ambassadors to assist the efforts.

The charity does make use of a range of commercial partnerships and fundraising platforms to facilitate online, text donations and also generate income through the sale of goods and services by third party companies such as Amazon Smile, Give as you Live and our partnership with Connevens Equipment. We continue to seek to develop new partnerships with a number of agencies, such as Charity Extra, and partner organisations, such as local charities or other deaf charities, including BDA (British Deaf Association) and RAD (Royal Association for Deaf people).

The charity adheres to the Fundraising Regulator's Code of Fundraising Practice and is registered with the Fundraising Regulator. Our adherence to the code provides all the necessary protections to vulnerable people. We have had no complaints about our fundraising practices during the year.

Plans for the future

With the new CEO in place, we're changing our vision to meet the needs of our stakeholders, especially with the changing economic climate, as well as legal and technological changes, thus changing to using the PESTEL model. In order to achieve for our stakeholders, we will continue to seek partnership with like-minded organisations, such as BDA (British Deaf Association), CDA (Camden Disability Action) and RAD (Royal Association for Deaf people). The partnerships will build up resources and strengthen our position so that we can bid for local grants and contracts, and also deliver important new services. New alliances will also help us to develop innovative new services, as well as expand geographically in the coming years.

Given the fact that a new CEO is in place, there has been restructuring with better management foundation and communication systems, allowing staff to focus on the services they provide. We have developed a new structure to help us communicate our profile, including our plans and promotions for our stakeholders.

We will continue to work on our national adviceline project and other projects and activities, which will help us to raise our national profile. We will be continuing to develop our digital offer, enabling deaf people to access our information and advice services wherever they are. The work will be in partnership with a national organisation, developing a better reach. This will build upon the success of our award-winning BSL Advice Helpline and our digital information hub. We will adapt the deafPLUS TV initiative, in order to communicate information to our stakeholders.

During the year we continued to work with our YOUchoose project that was part of a consortium led by CQC registered provider Action Deafness, offering a Personal Assistant community support service. This service allows individuals to use their personal independence budgets to purchase the personal support they need in their day to day lives. In future, we will continue to develop new transactional services of this kind, allowing people to access services which are shaped specifically to their needs. We will continue to develop this service, but independently, to support as many stakeholders as possible, giving them independent living.

2022–23 will see the Board of Trustees, working with the new CEO, working on a new strategy, literally commencing a 'theory of change', adopting a co-production approach to ensure that needs of clients and the wider Deaf community are properly reflected in the shaping of our new strategy. This work is also in conjunction with a national deaf health-related charity, SignHealth. The overall strategy, in principle following initial feedback, will give clients ease of contact and a space to gain opportunities to participate in the wider society.

Structure, governance and management

The Charitable Company, which is limited by guarantee, was incorporated on 8 December 1998 under registration number 03680467 and is governed by its Memorandum and Articles of Association. The Company was registered with the Charity Commission on 25 January 1999 and given the number 1073468.

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The Trustees delegate the day to day running of the company to the Chief Executive, supported by the staff team and volunteers, meeting and communicating on a regular basis to monitor the financial and administrative progress of the charity, and ensure adherence of the charity's activities to the objects stated above.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Appointment of trustees

deafPLUS advertises for new trustees openly. Our Governing documents require at least 51% of the Board to be deaf / living with hearing loss, so advertising is always targeted at the deaf community as well as through more traditional charity recruitment routes. Interested parties who have had their CV/ other credentials vetted are then invited to have a discussion with the Chair, before then being invited to attend a Board as an observer.

Trustee induction and training

Newly appointed trustees are provided a copy of The Essential Trustee, the deafPLUS Trustee Handbook, and invited to meet with the CEO and key staff in order to discuss the work of the organisation. An introduction to charity accounts is provided by the Honorary Treasurer and an introduction to the role of Trustee training is provided where necessary.

Related parties and relationships with other organisations

None of the Trustees/Directors have any beneficial interest in the company.

There are no connected entities.

Partnerships that have enhanced our work:

During the year we were hard at work building new partnerships through which we can deliver our work in future. These will help to secure and further improve our services, as well as enabling us to expand geographically.

We thank London Borough of Tower Hamlets for the provision of premises in Whitechapel and Rushmoor Borough Council for office accommodation in Aldershot.

Ashurst LLP provided pro bono legal advice and support during the year for which we are most grateful.

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Local Consortium and Delivery Partners:

Bath

Main contract with HCRG (formerly, Virgin Care) and BaNES council.

Birmingham

Health and Wellbeing project in partnership with Birmingham City Council, deaf awareness and BSL support with Heart of England under their NNS (Neighbourhood Network Scheme).

Bromley

Bromley Advice Service in partnership with Bromley Council

Ealing

Ealing Advice Service (EAS) – Advice consortium partnership between Ealing Mencap (lead partners), deafPLUS, Nucleus, Age UK Ealing, Ealing Centre for Independent Living (ECIL), Mind Ealing and Hounslow, Havelock Family Centre, Family Action, Parents of Ealing self-help Training scheme, Centre for Armenian Information and Advice. Ealing Equipment Service in partnership with Ealing Council.

Hackney

Hackney Advice Service (HAS) – We are the lead partners of a consortium-wide advice service. Consortium grant agreement between deafPLUS and VisionPLUS part of deafPLUS branding for work with visually impaired persons) and Mind in Hackney, Refugee Women's Association, Royal Society for Blind Children, and Money A&E. Soon we will partner with Age UK East London (lead partner) with Hackney Carers, Bikur Cholim (caring in the Jewish Community), Mind in the City, Hackney and Waltham Forest, Derman (support for Turkish Community), and Choice in Hackney.

Hammersmith and Fulham

Wellbeing support, in partnership with Hammersmith & Fulham Council

Merton

Merton Advice Service in partnership with Merton Council.

Tower Hamlets

Tower Hamlets Connect – Service Level agreement soon to be signed with Age UK East London. Service delivered as part of a consortium – consortium agreement also to be signed between Age UK (lead partners), deafPLUS. Tower Hamlets Social Welfare (CAB) – service level agreement with East End Citizens Advice. Public Health England service partnership with Real (lead partners), IMC and DEAPLUS.

Somerset

Lipreading classes and Mobile Advisory Services (MAS) in partnership with Somerset County Council.

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Tri-Borough (Newham, Lewisham and Greenwich)

Advice service in partnership with Trust for London

Westminster

Westminster Advice Service – SLA between Westminster Citizens Advice and deafPLUS.

National Lottery Adviceline

Deaf Action – sub-contracted partnership to deliver advice service across Scotland and Northern Ireland, SLA produced and the UK-wide work in partnership with the National Lottery.

Partnership agreements with organisations to use and adapt their content (relating to social welfare advice) on our infoHub (www.deafplus.info). Agreements with Money Advice Trust (MAT) and Shelter.

deafPLUS has been supported by many volunteers and expert contacts who have given freely of their time and knowledge to support all areas of the organisation ranging from the teams in the regions to advising the Board of Trustee/Directors.

We would like to thank all our partners and volunteers. Their support in assisting us to run an organisation as diverse as deafPLUS and visionPLUS is invaluable.

We would also like to thank the following funders for their philanthropic investment in our services:

Alchemist Bar
Big Lottery Fund
Bromley Reform Synagogue
City Bridge Trust
Drapers Charitable Fund
Eveson Charitable Trust
High Elms Golf Course
London Community Foundation (COVID-19 Response Fund)
Merchant Taylors
Peacock Trust
PF Charitable Trust
Rotary Club of Langley Park
Rotary Club of Rushmoor Charity
St Mary`s Church
The Martin Lewis Coronavirus Charity Fund
The Thomas Sivewright Catto Charitable Settlement
UK Power Networks
Yvonne Flux Charity

Remuneration policy for key management personnel

The Charity is a member of the Living Wage Foundation and therefore is a Living Wage employer. To ensure fairness in employee pay the charity has adopted a 3:1 pay ratio –that is to say, the highest paid person in the organisation will be paid no more than three times the hourly pay of the lowest paid. The current pay ratio is 2.25.

Statement of responsibilities of the trustees

The trustees (who are also directors of Breakthrough (Deaf–Hearing Integration) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- 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.

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2022 was 5 (2021:7). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 14 November 2022 and signed on their behalf by

Mr Alan Murray MBE
Treasurer

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

Opinion

We have audited the financial statements of Breakthrough (DeafPLUS) (the 'charitable company') for the year ended 31 March 2022, which comprise the statement of financial activities, balance sheet, 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as of the date, as stated above, 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
- Have been prepared in accordance with the requirements of the Companies Act 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' 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 Breakthrough (DeafPLUS)'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.

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

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 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' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual 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 trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 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 trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

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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's responsibilities for the audit of the financial statements

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

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- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Fleur Holden (Senior statutory auditor)

2 December 2022

for and on behalf of Sayer Vincent LLP, Statutory Auditor
Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Breakthrough (Deaf-Hearing Integration)

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

For the year ended 31 March 2022

	Note	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Income from:							
Donations and legacies	2	73,537	–	73,537	34,594	–	34,594
Charitable activities				–			
Information and advice	3	99,112	332,234	431,346	99,112	445,138	544,250
Advocacy	3	–	10,423	10,423	–	10,423	10,423
Education, wellbeing, reablement and life skills	3	41,423	311,220	352,643	47,735	312,888	360,623
Combined activities	3	15,089	15,521	30,610	11,731	106,529	118,260
Interest receivable from investments		658	–	658	2,203	–	2,203
Total income		229,820	669,397	899,217	195,374	874,978	1,070,352
Expenditure on:							
Raising funds	5	39,278	–	39,278	33,851	–	33,851
Charitable activities							
Information and advice	5	129,450	343,694	473,144	105,330	354,858	460,188
Advocacy	5	346	9,580	9,926	377	11,104	11,481
Education, wellbeing, reablement and life skills	5	78,101	303,440	381,541	82,107	275,524	357,630
Combined activities	5	4,338	18,142	22,480	10,352	78,060	88,412
Subtotal of operating expenditure		251,513	674,856	926,369	232,017	719,546	951,563
(Decrease) / increase in pension liability	18	(67,133)	–	(67,133)	–	–	–
Total expenditure		184,380	674,856	859,236	–	–	–
Net income / (expenditure) for the year	6	45,440	(5,459)	39,981	(36,643)	155,432	118,789
Transfers between funds		2,208	(2,208)	–	21,042	(21,042)	–
Net movement in funds		47,648	(7,667)	39,981	(15,601)	134,390	118,789
Reconciliation of funds:							
Total funds brought forward		182,315	316,467	498,782	197,916	182,077	379,993
Total funds carried forward		229,963	308,801	538,763	182,315	316,467	498,782

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

Breakthrough (Deaf-Hearing Integration)

Balance sheet

Company no. 03680467

As at 31 March 2022

	Note	£	2022 £	£	2021 £
Fixed assets:					
Tangible assets	12		<u>6,103</u>		<u>12,106</u>
Current assets:					
Stock	13	8,292		2,914	
Debtors	14	79,205		85,073	
Cash at bank and in hand		565,616		650,252	
			<u>653,112</u>	<u>738,239</u>	
Liabilities:					
Creditors: amounts falling due within one year	15	(108,312)		(165,668)	
			<u>544,800</u>		<u>572,571</u>
Net current assets					
			<u>550,903</u>		<u>584,677</u>
Total assets less current liabilities					
Creditors: amounts falling due after one year	17		(12,140)		(85,895)
Total net assets			<u>538,763</u>		<u>498,782</u>
The funds of the charity:	20a				
Restricted income funds			308,801		316,467
Unrestricted income funds:					
Designated funds		2,124		2,124	
General funds		227,839		180,191	
			<u>229,963</u>		<u>182,315</u>
Total unrestricted funds					
			<u>538,763</u>		<u>498,782</u>
Total charity funds					

Approved by the trustees on 14 November 2022 and signed on their behalf by

Mr Alan Murray MBE
Trustee

Breakthrough (Deaf-Hearing Integration)

Statement of cash flows

For the year ended 31 March 2022

	2022 £	£	2021 £	£
Cash flows from operating activities				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	39,981		118,789	
Depreciation charges	8,358		7,835	
Interest from investments	(658)		(2,203)	
(Increase)/Decrease in stocks	(5,377)		3,782	
Decrease in debtors	5,868		57,376	
(Increase) in creditors	(131,111)		(2,226)	
Net cash (used in) / provided by operating activities		(82,940)		183,354
Cash flows from investing activities:				
Interest from investments	658		2,203	
Purchase of fixed assets	(2,354)		(6,126)	
Actuarial gains / (losses) on defined benefit pension	–			
Net cash provided by / used in investing activities		(1,696)		(3,923)
Change in cash and cash equivalents in the year		(84,636)		179,431
Cash and cash equivalents at the beginning of the year		650,252		470,821
Cash and cash equivalents at the end of the year		565,616		650,252

Analysis of cash and cash equivalents

	At 1 April 2021 £	Cash flows £	Other non- cash changes £	At 31 March 2022 £
Cash at bank and in hand	650,252	(84,636)	–	565,616
Total cash and cash equivalents	650,252	(84,636)	–	565,616

1 Accounting policies

a) Statutory information

Breakthrough (Deaf–Hearing Integration) is a charitable company limited by guarantee incorporated in England and Wales. The registered office address is Deafplus London, Key Close, Whitechapel, LONDON, E1 4HG.

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

d) Going concern

The Trustees have considered the effect of post Covid–19 pandemic on the charity's work and current economic climate, putting the pressure on the ability to continue as a going concern. The charity's response to the pandemic has been to work with our stakeholders – our clients, staff, funders and volunteers – ensure that we are working flexibly and responding as best as we can to the shifting parameters of the crisis. Due to the shift in the direction with the new CEO, we are continuing to embrace modern day facilities such as Zoom, WhatsApp, Facetime etc to ensure that clients continued to receive the face-to-face support they need. We are working with local community, neighbouring charities to ensure we all adapt for the community we serve and in addition, we are working with local authority commissioners and grant officers to ensure that such necessary adaptations to our services will be carried out with their consent and support in a cost-effective approach, given the economic climate. We are working very closely with staff and stakeholders to ensure we offer value for money to the people we serve, also working in partnership with other organisations

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

1 Accounting policies (continued)

e) Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

f) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Government grants are being received under the Coronavirus Job Retention Scheme designed to compensate for staff costs. Amounts received or receivable are recognised in the Statement of Financial Activities over the same period as the costs to which they relate.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

30% of all costs is the rate for the support and governance costs, which is applied to the total specific project cost. However, depending on the nature of the project and the agreement with the individual funding body, it may fluctuate by +/- 10%.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

1 Accounting policies (continued)

i) Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300.

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. 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 recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

● Fixtures and fittings	33% straight line
● Computers	33% straight line
● Motor vehicles	25% straight line

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

k) Stocks

Stocks are stated at the lower of cost and net realisable value. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

l) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

m) Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank.

n) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

o) 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.

p) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

q) Retirement benefits

The charity participates in a TPT Retirement Solutions scheme. This is a multi employer defined benefit scheme which is being accounted for as a defined contribution scheme because it is not feasible to identify the charity's share of the scheme's losses. The amounts in creditors are agreed contributions to fund a deficit in the scheme.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

2 Income from donations and legacies

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Donations and gifts	17,286	–	17,286	16,339	–	16,339
Government grants	–	–	–	5,000	–	5,000
Legacies	50,641	–	50,641	–	–	–
Coronavirus Job Retention Scheme grant	5,611	–	5,611	13,255	–	13,255
	73,537	–	73,537	34,594	–	34,594

3 Income from charitable activities

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Information and Advice						
Real DPO Ltd.	–	6,479	6,479	–	19,312	19,312
Age UK East London	–	15,386	15,386	–	–	–
The National Lottery Community Fund	–	130,864	130,864	–	234,342	234,342
Ealing Mencap	–	49,546	49,546	–	49,546	49,546
Westminster Deaf Support Advice Service	–	7,242	7,242	–	7,242	7,242
Merton Council	–	24,000	24,000	–	24,000	24,000
VSCL – Virgin Care Serv Ltd	99,112	–	99,112	99,112	–	99,112
Somerset County Council	–	50,000	50,000	–	55,000	55,000
BID Services	–	–	–	–	6,852	6,852
L B of Bromley	–	48,718	48,718	–	48,846	48,846
Sub-total for Information and advice	99,112	332,234	431,346	99,112	445,138	544,250
Advocacy						
East End Citizens Advice Bureau	–	10,423	10,423	–	10,423	10,423
Sub-total for Advocacy	–	10,423	10,423	–	10,423	10,423

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2022 Total £	Unrestricted £	Restricted £	2021 Total £
Education, wellbeing, reablement and life skills						
L B of Hackney	-	165,989	165,989	-	158,989	158,989
LB of Tower Hamlets	-	45,214	45,214	-	45,214	45,214
Real DPO Ltd.	-	3,240	3,240	-	1,784	1,784
LB of Hammersmith and Fulham	-	12,000	12,000	-	12,000	12,000
Ealing Council	-	15,000	15,000	-	15,000	15,000
VSCL – Virgin Care Serv Ltd	6,970	-	6,970	6,970	-	6,970
Birmingham City Council	-	35,125	35,125	-	30,000	30,000
City of London	-	-	-	-	48,300	48,300
YouChoose– Community Support project	34,453	-	34,453	40,765	-	40,765
Drapers' Charitable Fund	-	14,000	-	-	-	-
Trust for London	-	20,652	-	-	-	-
UK Power Networks	-	-	-	-	1,600	1,600
Sub-total for Education, wellbeing, reablement and life skills	41,423	311,220	317,991	47,735	312,888	360,623
Combined Activities						
Martin Lewis	-	-	-	-	20,000	20,000
Merchant Taylors	-	5,000	5,000	-	-	-
National Lottery Community Fund	-	895	895	-	52,798	52,798
City Bridge Trust	-	-	-	-	24,098	24,098
Real DPO Ltd.	-	4,206	4,206	-	-	-
The London Community	-	-	-	-	9,633	9,633
VSCL – Virgin Care Serv Ltd	-	1,160	1,160	-	-	-
Peacock Trust	8,000	-	8,000	8,000	-	8,000
Tower Hamlets CVS	-	3,500	3,500	-	-	-
NHS Trust	-	760	760	-	-	-
Unrestricted Fund – General	7,089	-	7,089	3,731	-	3,731
Sub-total for Combined Activities	15,089	15,521	30,610	11,731	106,529	118,260
Total income from charitable activities	155,625	669,397	790,370	158,578	874,978	1,033,556

4 Income from investments

	2022 Total £	2021 Total £
Interest Receivable	658	2,203
	658	2,203

All income from investments is unrestricted.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

5a Analysis of expenditure (current year)

	Charitable activities								
	Raising funds £	Information and advice £	Advocacy £	Education, wellbeing, reablement and life skills £	Combined Activities	Governance costs £	Support costs £	2022 Total £	2021 Total £
Staff costs (Note 8)	37,494	278,859	5,873	189,947	3,636	–	128,566	644,375	657,793
Project direct costs	–	53,635	288	105,971	14,699	–	–	174,593	175,985
Premises Cost	–	23,875	180	5,547	–	–	4,483	34,085	36,052
Depreciation	–	–	–	–	–	–	8,358	8,358	7,835
Other premises costs	–	–	–	–	–	–	12,383	12,383	16,292
Administration	–	–	–	–	–	–	32,120	32,120	38,575
Bad debt provision	–	–	–	–	–	–	3,664	3,664	–
Audit fees	–	–	–	–	–	10,680	–	10,680	10,200
Legal and professional	–	–	–	–	–	48	–	48	48
Other governance costs	–	–	–	–	–	4,279	–	4,279	7,034
Other fundraising costs	1,784	–	–	–	–	–	–	1,784	1,747
	39,278	356,369	6,341	301,465	18,335	15,007	189,575	926,369	951,563
Support costs	–	107,604	3,225	74,763	3,983	–	(189,575)	–	–
Governance costs	–	9,171	360	5,314	162	(15,007)	–	–	–
Total expenditure 2022	39,278	473,144	9,926	381,541	22,480	–	–	926,369	
Total expenditure 2021	33,851	460,188	11,481	357,630	88,412	–	–		951,563

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

5b Analysis of expenditure (prior year)

	Charitable activities							
	Raising funds £	Information and advice £	Advocacy £	Education, wellbeing, reablement and life skills £	Combined Activities	Governance costs £	Support costs £	2021 Total £
Staff costs (Note 8)	32,104	277,178	7,558	165,983	24,640	–	150,330	657,793
Project direct costs	–	42,416	80	99,665	33,825	–	–	175,985
Premises Cost	–	27,714	180	8,158	–	–	–	36,052
Depreciation	–	–	–	–	–	–	7,835	7,835
Other premises costs	–	–	–	–	–	–	16,292	16,292
Administration	–	–	–	–	–	–	38,575	38,575
Audit fees	–	–	–	–	–	10,200	–	10,200
Legal and professional	–	–	–	–	–	48	–	48
Other governance costs	–	–	–	–	–	7,034	–	7,034
Other fundraising costs	1,747	–	–	–	–	–	–	1,747
	33,851	347,308	7,817	273,805	58,466	17,282	213,033	951,563
Support costs	–	103,369	3,301	78,595	27,769	–	(213,033)	–
Governance costs	–	9,511	363	5,230	2,178	(17,282)	–	–
Total expenditure 2021	33,851	460,188	11,481	357,630	88,412	–	–	951,563

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2022 £	2021 £
Depreciation	8,358	7,835
Operating lease rentals payable:		
Property	17,265	28,168
Equipment	3,396	1,718
Auditor's remuneration (excluding VAT):		
Audit	8,900	8,500

7 Trustees

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £139 (2021: £102) incurred by x (2021: 2) members relating to attendance at meetings of the trustees.

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2022 £	2021 £
Salaries and wages	599,172	608,949
Redundancy and termination costs	245	–
Social security costs	36,226	34,394
Other pension costs	8,732	14,450
	644,375	657,793

The redundancy and termination costs were settled and paid at the balance sheet date.

No employee earned more than £60,000 during the year (2021: nil).

Total emoluments to key management personnel during the year amounted to £108,092 (2021: £108,020) which relates to 3 members of staff (CEO, Head of Finance and Operation Manager) (2021: 3).

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 22 (2021: 23).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2022 No.	2021 No.
Raising funds	1.0	1
Information and advice	10.0	10
Advocacy	0.5	1
Education, wellbeing, reablement and lifeskills	6.0	6
Combined Activities	0.5	1
Support	4.0	4
	22	23

10 Related party transactions

There are no related party transactions to disclose for this financial year (2021: none).

Aggregate donations from related parties were £Nil (2021: £Nil).

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At the start of the year	199,884	23,447	58,051	281,382
Additions in year	–	2,354	–	2,354
Disposals in year	–	(433)	–	(433)
At the end of the year	199,884	25,368	58,051	283,303
Depreciation				
At the start of the year	199,319	11,905	58,051	269,275
Charge for the year	544	7,814	–	8,358
Eliminated on disposal	–	(433)	–	(433)
At the end of the year	199,863	19,286	58,051	277,200
Net book value				
At the end of the year	21	6,082	–	6,103
At the start of the year	565	11,542	–	12,106

All of the above assets are used for charitable purposes.

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

13 Stock

	2022 £	2021 £
Finished goods and goods for resale	8,292	2,914
	<u>8,292</u>	<u>2,914</u>

14 Debtors

	2022 £	2021 £
Trade debtors	7,350	50,992
Other debtors	5,520	4,522
Prepayments and accrued income	66,335	29,559
	<u>79,205</u>	<u>85,073</u>

15 Creditors: amounts falling due within one year

	2022 £	2021 £
Other taxation and social security	9,681	8,433
Trade creditors	30,835	33,349
Other creditors	898	–
Pension creditor	6,622	28,617
Accruals and deferred income (note 16)	60,276	95,269
	<u>108,312</u>	<u>165,668</u>

16 Deferred income

Deferred income comprises grant income received in advance for 2022/23, consist of the following funds:

- 1) Grant of £13,100 from Henry Smith Charity for the period between Apr 22 – Jun 23

	2022 £	2021 £
Balance at the beginning of the year	43,386	5,000
Amount released to income in the year	(43,386)	(5,000)
Amount deferred in the year	13,100	43,386
	<u>13,100</u>	<u>43,386</u>

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

17 Creditors: amounts falling due after one year

	2022 £	2021 £
Pension creditor	12,140	85,895
	12,140	85,895

As disclosed in note 1q to the financial statements, the amounts in creditors are agreed contributions to fund a deficit in the scheme. The agreed contributions relate to a period of three years. £6,622 is included in creditors due in less than one year (note 15).

18 Pension scheme

Scheme TPT retirement solutions – The Growth Plan

The company participates in the scheme, a multi-employer scheme which provides benefits to some 638 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:

- Deficit contributions from 1 April 2022 to 31 January 2025: £3,312,000 per annum (payable monthly).
- DeafPLUS' deficit contribution during the year was £28,617 (2021: £27,784).
- Deafplus' active pension scheme is the Growth Plan Series 4, which is a Defined Contribution only scheme, effective from December 2011. The number of employees participated in the scheme as at 31st March 2022 was 26 (2021: 22).

19 Financial instruments

	2022 £	2021 £
Financial liabilities measured at fair value through profit or loss		
Pension creditor	18,762	114,512

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

20a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	6,103	–	–	6,103
Current assets	233,876	2,124	308,801	544,800
Long term liabilities	(12,140)	–	–	(12,140)
Net assets at 31 March 2022	227,839	2,124	308,801	538,763

20b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	12,106	–	–	12,106
Current assets	253,979	2,124	316,467	572,571
Long term liabilities	(85,895)	–	–	(85,895)
Net assets at 31 March 2021	180,191	2,124	316,467	498,782

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

21a Movements in funds (current year)

	At 1 April 2021 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2022 £
Restricted funds:					
Charitable activities					
Information and advice	201,120	332,234	(343,694)	(884)	188,777
Advocacy	4,674	10,423	(9,580)	–	5,517
Employment	–	–	–	–	–
Education	92,750	311,220	(303,440)	(709)	99,821
Combined	7,623	15,521	(18,142)	(486)	4,516
Other restricted funds					
MAS Van appeal	8,736	–	–	–	8,736
Restricted legacy	–	–	–	–	–
Deaf access	1,564	–	–	(129)	1,435
Total restricted funds	316,467	669,397	(674,856)	(2,208)	308,801
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	180,191	229,820	(184,380)	2,208	227,839
Total unrestricted funds	182,315	229,820	(184,380)	2,208	229,963
Total funds	498,782	899,217	(859,236)	–	538,763

The narrative to explain the purpose of each fund is given at the foot of the note below.

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2022

21b Movements in funds (prior year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Charitable activities					
Information and advice	93,065	445,138	(336,206)	(878)	201,120
Advocacy	4,674	10,423	(11,104)	681	4,674
Employment	–	–	–	–	–
Education	55,386	312,888	(275,524)	–	92,750
Combined	–	106,529	(78,060)	(20,845)	7,623
Other restricted funds					
MAS Van appeal	8,736	–	–	–	8,736
Restricted legacy	7,493	–	(7,493)	–	–
Deaf access	12,723	–	(11,159)	–	1,564
Total restricted funds	182,077	874,978	(719,546)	(21,042)	316,467
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	195,792	195,374	(232,017)	21,042	180,191
Total unrestricted funds	197,916	195,374	(232,017)	21,042	182,315
Total funds	379,993	1,070,352	(951,563)	–	498,782

Purposes of restricted funds

Information & Advice

Funding provided to enable deafPLUS to support deaf and visually impaired clients with–improved access to information, helping service users realise their legal and civil rights, responsibilities and entitlements. The funding is used to provide drop–in sessions and pre–arranged appointments where advisors can provide confidential information, advice and guidance to service users.

Advocacy Services

Funding received provides deaf and hard of hearing people with advice and support, such as:

- Guidance with Applications, for example Income Support, Disability Living Allowance (DLA and Attendance Allowance (AA)
- Housing advice, including Housing Benefit
- Council Tax Benefit and applying for housing
- Advice on access to council services
- Access to legal services
- Providing support at meetings with other agencies

Education, Wellbeing, Reablement and Life skills

Funding received to provide Lipreading classes where a qualified lip reading tutor provides service users with structured support to improve their lipreading skills. Funding is also used to provide other activities and workshops, such as opportunities for users to participate in drama workshops, visits to galleries and other social activities designed to overcome social isolation and encourage healthy lifestyles.

Combined

Except for one agreement, all funding has been provided for responding to the challenges of the Coronavirus Pandemic. Such funding enabled deafPLUS to enhance its services in all projects. Besides these fundings there was another fund for staff training, who work for different projects.

MAS Van appeal

Funding received for the replacement and refurbishment of the mobile advice service vehicles.

Deaf access

Deaf access was the Bromley–based deaf charity DeafPLUS took over in January 2016. Their staff, assets and reserves were all transferred to DeafPLUS, and the branch is now part of the DeafPLUS network.

Restricted Legacy

The restricted legacy was given specifically for the purpose of activities carried out in the Bath area.

Transfers

The transfers relate to bringing additional funds into restricted funds to cover expenditure.

Purposes of designated funds

Funds earmarked from the Bromley Xmas Appeal have been designated for use by the Bromley office.

22 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2022	2021	2022	2021
	£	£	£	£
Less than one year	4,900	23,340	838	1,308
One to five years	88,200	53,900	2,558	449
	93,100	77,240	3,396	1,756

23 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.

BREAKTHROUGH (DEAF-HEARING INTEGRATION)

England & Wales - Charity number 1073468

Accounts

Company number: 03680467
Charity number: 1073468

Breakthrough (Deaf– Hearing Integration) Known as DeafPLUS

Report and financial statements
For the year ended 31 March 2021

Breakthrough (Deaf-Hearing Integration)

Contents

For the year ended 31 March 2021

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Breakthrough (Deaf–Hearing Integration)

Reference and administrative information

For the year ended 31 March 2021

Company number 03680467
Country of incorporation United Kingdom

Charity number 1073468
Country of registration England & Wales

Registered office and operational address Deafplus London
Key Close
London, E14HG

Operational name DeafPLUS

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

Thomas Lichy	Acting Chair	Appointed 2 September 2020
Sandra Norburn	Chair	Resigned 2 September 2020
Thomas Lichy	Vice Chair	To 2 September 2020
Alan Murray MBE	Treasurer	
Will Davidson	Secretary	Appointed 3 March 2021
Stephen Kennefick	Secretary	Resigned 24 October 2020
Geraldine O'Halloran		Appointed 3 March 2021
Sheila Gibson		
David Rose		
Kavita Chana		Resigned 2 September 2020
Gillian Capewell		Resigned 10 May 2020

Key management personnel

Gary Williams	Chief Executive
Hayri Korkmaz	Head of Finance
Mohammed Ashrafi	Operations Manager

Bankers Lloyds Bank Plc
25 Gresham Street
London, EC2V 7HN

Solicitors Ashurst LLP
Broadwalk House, 5 Appold Street,
London, EC2A 2HA

Auditor Sayer Vincent LLP
Chartered Accountants and Statutory Auditor
Invicta House, 108–114 Golden Lane,
London, EC1Y 0TL

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2021

The trustees present their report and the audited financial statements for the year ended 31 March 2021.

Reference and administrative information set out on page 1 forms part of this report. The financial statements comply with current statutory requirements, the memorandum and articles of association, the requirements of a directors' report as required under company law, and the Statement of Recommended Practice – Accounting and Reporting by Charities: SORP applicable to charities preparing their accounts in accordance with FRS 102.

Purposes and aims, objectives and activities

The trustees review the aims, objectives and activities of the charity each year. This report looks at what the charity has achieved and the outcomes of its work in the reporting period. The trustees report the success of each key activity and the benefits the charity has brought to those groups of people that it is set up to help. The review also helps the trustees ensure the charity's aims, objectives and activities remained focused on its stated purposes.

The trustees 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 its future activities. In particular, the trustees consider how planned activities will contribute to the aims and objectives that have been set. The Trustees confirm they have complied with the duty in section 17 of the Charities Act 2011 to have due regard to the Charity Commission's general guidance on public benefit, 'Charities and Public Benefit'.

deafPLUS was established in 1971 – now over 50 years ago. Since then we have strived to achieve equality between deaf and hearing people by promoting inclusive practices and supporting deaf people to overcome societal barriers. As our Governing Documents state, we were founded to further “the promotion of the material, mental and spiritual welfare of deaf persons (whether totally or partially deaf), first within Great Britain and secondly, throughout the world.”

During the 1970s, we helped to pioneer the first text phone and have remained at the forefront of the innovative development of digital and on the ground services for deaf people. In 2015, we launched a ground-breaking British Sign Language (BSL) video advice service, allowing deaf people to access our information and advice service from any part of the country, and in 2020 we launched our infoHUB – a digital repository of online advice, explaining social welfare issues in accessible BSL formats and plain English.

We continued to innovate during the COVID-19 pandemic which placed the nation in lockdown and curtailed many social activities, by introducing ‘deafPLUS TV’, which provided streamed entertainment in native BSL to an isolated Deaf community who otherwise had very little media content that was designed specifically for them.

deafPLUS Vision and Mission

Each of the above historic innovations reflect our vision and mission.

Our **vision** is an accessible world for deaf people, with barriers to participation and opportunity removed.

Our **mission** is to empower deaf people to take control of their own lives, by developing their potential and supporting them to achieve independence.

We provide the following services to help us to fulfil our vision and mission:

- **Information and advice services**
- **Health and Wellbeing services**
- **Independent Living services**

The work of the charity has four key objectives:

Supporting independence and Choice: Providing information, advocacy and advice that facilitates deaf people's full engagement with, and participation in, society. Not being able to access information that the rest of the world both takes for granted and assumes everyone can access is one of the greatest barriers to full participation and equality in society.

Helping deaf and visually impaired people to choose equipment that will help them in their daily routines and help keep them safe. Providing personal assistants who also support their independence.

Developing potential and self-determination: Supporting clients into employment and helping them to prosper once they are there; providing skills training and volunteering opportunities, and ensuring deaf employees have an equal opportunity to progress in their careers to their hearing colleagues.

Promoting Physical and Mental Health and Wellbeing: Providing social and cultural opportunities to overcome isolation, improve integration and also get active. Providing health workshops and materials.

Empowering and Enabling: Working to improve awareness of deaf and visually impaired people's needs. Working with key decision makers to ensure that barriers to the achievement of social and economic potential are dismantled.

Our client-facing team are all appropriately qualified and/or experienced in the provision of Information, Advice, Guidance and Advocacy. 75% of our team are deaf or living with a hearing loss themselves, which gives us the ability to empathise with our client group, having had personal experience of many of the issues our clients face.

This report and financial statements embraces all the activities of the charity.

Quality accreditation

deafPLUS has been reaccredited under the following Quality Accreditations:

- Advice Quality Standard (AQS)–accreditation of our social welfare advice service
- Disability Confident – the Government register of good employers of disabled people

Our Quality Assurance system provides funders and service users with confidence in the services we provide across the country. We are also a Living Wage Employer, registered with the Living Wage Foundation.

Achievements, Performance and Beneficiaries

The charity's main activities and who it tries to help are described below. All its charitable activities focus on deaf people, people living with hearing loss and / or visual impairments, and are undertaken to further Breakthrough (Deaf–Hearing Integration)'s charitable purposes for the public benefit.

In the face of a pandemic that required us to change where and how we worked, and how we could support our clients, we:

- supported 1,579 people across the country through 9,106 individual contacts
- successfully transitioned to digital methods of service delivery to continue to support our clients, and helped to reduce isolation and loneliness during this time by connecting the deaf community through a range of online health and wellbeing activities and peer support groups.
- We expanded our award-winning BSL Adviceline service to deaf residents across Scotland and Northern Ireland.
- Our visionPLUS teams continued to support people with visual impairment across Bath & North–East Somerset and Hackney, providing advice and equipment–based support.
- We collaborated with Public Health England to ensure accurate and accessible information on COVID–19 was produced for the deaf community. We also took the lead in establishing a consortium of deaf organisations to develop resources to dispel common myths about the COVID–19 vaccine and to encourage uptake.
- Our Mobile Advisory Service has helped deliver vital services to more remote communities across Somerset.
- We worked closely with Inclusion London as part of the London DDPO Hate Crime Partnership to develop accessible resources and training material on understanding and tackling hate crime.

Information and advice services

Deaf people who use sign language leave school with an average reading age of nine. English is not their first language, and a sizeable number of sign language users are dependent throughout life on others to assist with the translation of written information for them. This can mean they need significant help with tasks such as understanding actions and deadlines attached to

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2021

correspondence, accessing benefits, sorting out money problems or challenging decisions.

Our information and advice services provide support on issues including (but not limited to) adaptive equipment, housing, employment and consumer issues, benefit changes, and income maximisation. Types of support given would include completing forms to secure benefits, writing letters to appeal decisions, negotiating repayment of debt, and clarifying written correspondence, and we work collaboratively with all stakeholders to find effective solutions. We also support people who have lost their hearing or sight with adaptations that can be made through equipment such as Liquid Level Indicators and strobe lights connected to fire alarm systems, and support with access to social care.

deafPLUS delivers information and advice services across Bath & north-east Somerset, Somerset, and the London boroughs of Bromley, Ealing, Hackney, Merton, Westminster and Tower Hamlets. These services are delivered through pre-arranged appointments, home visits, and via digital platforms such as Zoom and Facetime. Our innovative, award-winning national British Sign Language (BSL) advice helpline is available through www.deafplus.info.

In early 2020, we launched our Digital Information Hub which is designed to empower deaf people to take control of dealing with issues that they often require support with, such as communication tips for people living with hearing loss and how to apply as homeless with local authorities. We have continued to grow the library of information resources and BSL videos, and we have partnered up with a number of specialist organisations such as Shelter and the Money Advice Trust to help contribute up to date content.

Our Mobile Advisory Service (MAS) in Somerset has helped us to reach residents spread across a larger, more rural area. The service is delivered through our MAS van which carries a selection of useful equipment to demonstrate, and provides information and advice on adaptive equipment such as telephones, doorbells, smoke alarms, TV devices etc. MAS staff also assisted with basic hearing aid maintenance including retubing and provision of batteries. It was very sad to have to wind down the Hampshire MAS service in early 2020.

Key achievements:

- We provided information and advice to 950 people, through 8,000 individual contacts
- We supported our clients to resolve the following issues:

Welfare Benefits	554
Housing	501
Debt	59
Immigration	5
Family	63
Travel	87
Consumer	210
Education, employment and volunteering	90
Other	222

Breakthrough (Deaf-Hearing Integration)

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For the year ended 31 March 2021

- Our national Adviceline service supported 191 people across the UK through 1,013 contacts, most of whom were beyond the geographic reach of our regional centres.
- We helped clients to challenge 150 benefit decisions which secured income to the total value of £600,000.

Case Study

We supported a client with an issue related to Universal Credit (UC). They originally made a UC claim in October 2020. BSL is their first language and due to misunderstanding of the questions, they had recorded incorrect information relating to the date they moved into their new private-rented property, how many people were living in the household, the rent amount and the circumstances relating to their child's education. This resulted in a reduced award and subsequent deductions being made to the clients housing element of UC, and difficulties for the DWP to assess the accurate award that should be made going forward. The client had accrued rent arrears during this time and were threatened with evictions which caused them a great deal of distress.

We were able to support the client to understand how UC works, including the different components and how to correctly evidence their circumstances and upload the relevant documents on the online account. We liaised with the DWP to ensure that they used accessible platforms such as Relay UK when contacting the clients to ensure that information could be effectively translated to the client who would then be able to understand and provide the accurate information. We were able to explain to the client how Local Housing Allowance (LHA) is calculated and explain that they would be liable for some of the rent because there are two people living in a three-bedroom property which means that they are considered to be under occupying the property. The remaining arrears were the result of submitting incorrect information relating to the child's education, something that was difficult to obtain by the client due to the lack of response from the college, most likely due to the difficulties they were experiencing during the pandemic.

We were able to successfully support the client to obtain what was required to reinstate and backdate this award, and we also delivered a short training session to digitally upskill the client and positively use the online journal to liaise with their UC adviser when required. We positively engaged with their landlord to explain the situation and also encouraged them to use accessible platforms to engage with the client if there were any future issues, which they mutually agreed to do. We also explained the government provisions on postponing evictions during the pandemic.

Another issue associated with this was that the client had been claiming Income Support at the same time which they did not realize was an issue and was only discovered by our adviser when closely assessing their situation. We advised the client that one of the claims would need to be closed and that this will result in an overpayment from the other. We were able to complete a better-off calculation to determine which benefit the client should remain on and were able to support them with negotiating repayment at an affordable rate.

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2021

The client came to us as a last resort, fearing that the issues with the UC payments would have resulted in evictions. We were proud of our ability to use our expertise and knowledge of both accessible communication and housing and welfare benefits to resolve the issue for the client and identify other associated issues (e.g. around Income Support), and make them feel more confident to resolve the issue themselves in the future using digital platforms.

Health and wellbeing services

People with a sensory loss have some specific needs that differ considerably from those of the general population. Those who are deaf, for example, are not able to 'tune in' to incidental background conversation that may be of relevance to their lives. Many services and opportunities for casual social interaction may also be inaccessible, often resulting in reduced social participation and a feeling of isolation and loneliness.

This problem has been exacerbated by the pandemic which imposed lockdown restrictions that curtailed many social activities, further perpetuating the isolation felt amongst the deaf community.

Our health and wellbeing services are, under normal circumstances, designed to bring the deaf community together through a range of activities, peer group sessions and information workshops. During the pandemic, most of the activities have been delivered via Zoom, including cooking, yoga and fitness, and art classes. We have also invited guests, including members of the DWP and local GP surgeries, to deliver sessions on issues such as the changes to housing and welfare benefits as a result of the pandemic, and healthy eating.

As a result of this pivot towards digital wellbeing services, deaf people felt more connected, enjoying an outlet to share their experiences without judgement and forming long-term friendships. We have also been able to enable the deaf community to better understand changes to local services and information about the wider pandemic which unfortunately wasn't made accessible during live government broadcasts.

Through our efforts to connect the deaf community with local services, we also provided deaf awareness training and consultation to, for example, leisure centres and community centres as they reopened. As a result of our engagement, many agree to make positive changes to improve accessibility, which may include training staff to BSL Level 1 or presenting information in BSL video format on their websites.

We recognise that some people are able to access services digitally. Reasons for digital exclusion include difficulties in purchasing suitable equipment or paying for an internet connection, poor internet reception, and lack of knowledge or confidence about using technology. We have therefore spent the year mobilising a digital upskilling service which will help us to support the deaf community to use technology to better connect with one another.

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2021

Key achievements:

- 105 people accessed our Health and Wellbeing services across Tower Hamlets and Birmingham.
- 98% of Deaf and hard of hearing adults and families reported feeling less isolated as a result of accessing our services.
- 94% reported improved mental wellbeing as a result of participating in our activities and forming long-term friendships with other participants.
- 90% reported feeling more confident to access and engage with other services.

Case Study:

Ms A is a profoundly Deaf woman who uses BSL as her first language. She was no longer able to commit to our activity groups because she looked after her disabled children and maintained the house when the children were in school, including cooking specialist foods due to the children's varied dietary requirements. She commented that she felt isolated and lonely.

During lockdown, we contacted our clients and reached out to the wider deaf community, explaining that activities would now be online and accessible from home. This made it suddenly very possible for Ms A to attend our sessions as there was no travel time or challenges of transport involved. She agreed to try one of the sessions which was available on Zoom, and during our 'coffee morning' sessions she opened up to say she had not had much in the way of adult company and had become depressed and lost all motivation. She realised she never took time out for herself and had begun feeling very invisible in her own life. She had the encouragement of the other service users to attend one of the BSL fitness classes that was also now delivered on Zoom. She attended one session and provided feedback that she had thoroughly enjoyed the session and was very excited to attend more. It took only one hour out of her day which she felt was manageable and left her feeling motivated and more positive which spread into other areas of her day.

She began attending the sessions on a weekly basis at the time as well as the coffee morning, but slowly over the weeks she began joining in on additional activities also and is now attending at least three different activities a week. One session attended was around healthy eating and she felt encouraged to try different types of food for her children who had varying dietary requirements due to their health. Sessions were delivered during the morning, afternoon and evenings so she could work around her daily commitments. She has said that once face to face activities resume, she would now be eager to attend.

Mrs A was also struggling to follow the COVID-19 updates due to no sign language interpreter available on the news broadcasts, and began attending our sessions where COVID related updates were provided in BSL. Mrs A was able to ask questions and was very pleased to finally be able to understand what was happening in the world around her.

Breakthrough (Deaf-Hearing Integration)

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For the year ended 31 March 2021

Client feedback: *"Thank you for explaining the coronavirus in sign language and answering all my questions about it. I can understand the information that is now being discussed in the news, and I am less worried. Your staff are very helpful and make the information clear and accessible. I was bored at home, I felt isolated and started to feel depressed, but attending craft classes has given me new confidence in a new hobby that has made me feel so depressed and lost. I also like to connect with the rest of the yoga group and have made new friends and I am in a good mood to deal with all my personal tasks at home. All this technology is new to me, but I love it! "*

Independent Living

A central part of our mission is to support deaf and visually impaired people to achieve independence, and we have accomplished this through the following services:

Equipment services

Our Equipment Officers assess sensory needs and provide suitable equipment to help with day to day living. Our support includes information and advice on latest and most suitable equipment, as well as providing equipment demonstrations, guidance on equipment maintenance and replacements, and the opportunity to loan equipment to assess whether it is suitable for purchase.

We have provided equipment support for telephone amplifiers, TV loop systems, flashing and vibrating smoke alarms, Liquid Level Indicators, and hearing aid retubing and battery replacements.

197 deaf and visually impaired people were supported through our information and advice, equipment demonstration, and equipment loan services.

78 visually impaired people benefited from the provision of equipment on Prescription.

36 visually impaired people benefited from being loaned equipment short and long-term, which included high value items such as Desktop CCTV's and a Personal Listener.

Personal Assistant services

This year, we have continued to work as a member of the YOUchoose consortium led by CQC registered provider Action Deafness, to deliver a Personal Assistant service. Our service is offered to people across London who are directing their own care through a personal budget from the council, or self-financing.

Our Personal Assistants (P.A's) support deaf people to live independently by helping them to access activities and services in the community, communicate with third parties, and provide support at home with activities such as cooking and cleaning.

Our PA's have followed strict guidance around COVID-19 to provide these essential services

Breakthrough (Deaf-Hearing Integration)

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through a mixture of home visits, outdoor activities – once they resumed – and through digital interactions.

This year, we supported a total of 5 clients under the service through 6 P.A's.

Living with Hearing Loss

Hearing loss is caused by ageing or health conditions and can be temporary or permanent. It can be sudden or gradual and varies from person to person, but people who experience hearing loss generally find themselves having to adapt to the changes by modifying the ways in which they engage and interact with people and services.

Our Living with Hearing Loss Officers and qualified Lipreading tutors offer seven-week classes and peer support sessions to people living with Hearing Loss across London and Somerset. We build the service users' confidence to cope with their hearing loss by sharing tips about how to let other people understand and respond positively to your communication needs, understanding lip pattern so they can lipread to aid communication, and learning about equipment that can help, such as hearing aids and the use of visors/transparent masks during the pandemic. Service users are able to share their experiences and empower one another.

306 people were supported through our Living with Hearing Loss and Lipreading classes this year.

Case Study:

Mr P suffered from hearing loss and tinnitus as a result of chemotherapy treatment, which had affected his ability to hear higher frequencies and follow speech. Mr P owns his own business and found it difficult to have meetings via Zoom, and he also struggled with activities such as visiting the supermarket.

Mr P found the DeafPLUS courses to be helpful and of practical use, especially during the pandemic. During the seven-week course, we taught Mr P how to follow lip pattern and lipread and also take advantage of captioning on Zoom which he explained helped him to follow conversations with staff. He also noticed how much less stressful he finds it when going to the supermarket as he can use his lipreading skills to facilitate communication. We delivered a session on disclosing hearing loss and asking for reasonable adjustments, and Mr P felt confident after the session to ask his local supermarket about the possibility of staff wearing visors or transparent masks rather than standard masks so people could lipread when requiring services such as locating items of food or asking for loyalty cards or a receipt at the till. The supermarket accepted this and agreed to provide awareness training to their staff.

Following the seven-week course, Mr P has made excellent progress in his lipreading skills and reported feeling a lot more confident. He enjoyed listening to other experiences and no longer felt alone in having to deal with his hearing loss. We were extremely pleased to have been able to help the client to navigate through the difficult transition and feel confident to communicate through learning new skills and techniques.

Financial review and reserves policy

deafPLUS, as with all charities, faces the possibility of financial challenges in the future; not least the expected pressure on Council funding arising from a weakening economic situation throughout the country and the political and economic uncertainty arising from Brexit and Covid-19.

During the year the Trustees reviewed the charity's Reserves Policy and examined the charity's requirements for reserves following their review of risks facing the charity. deafPLUS's policy is to target three months of reserves. This level of reserves would more than cover, for example, the cost of services cessation in any two of our locations in a given year, with any associated redundancies (£2,000 to wind down and 'make good' the office and £10,000 for redundancies in each location). Such a level of reserves would also be sufficient to cushion us against cashflow difficulties associated with delay to grant or contract payments that may fall due to deafPLUS.

The restricted reserves balance at 31 March 2021 was £316,467 (2020: £182,077).

The unrestricted general reserves balance at 31 March 2021 was £180,191 (2020: £195,792). Free reserves (general reserves excluding fixed assets) total £168,085 as at 31 March 2021 (2020: £181,976). This represents two months of running costs. The Trustees target to increase it to three months in the year 2021-22 through additional fundraising.

In the year ended 31 March 2021 total income increased by £54,616 to £1,070,352 (2020: £1,015,736) and total expenditure decreased by £99,507 to £951,563 (2020: £1,051,070), leaving net income of £118,789 (2020: net expenditure of £35,333). Net assets at year-end were £498,782 (2020: £379,993).

COVID-19 pandemic

During 2020, deafPLUS was hit by the Covid-19 global pandemic—together with every other organisation in the country. Global pandemic features on the Risk management dashboard of governments, but certainly did not feature on deafPLUS's. The degree to which such 'asteroid-scale events' can be planned for by a medium sized UK charity is an interesting theoretical point to discuss. What was clear was that our business continuity planning, the ability of our management team and willingness of our wider staff team to adapt quickly ensured that deafPLUS was quickly able to mount an effective response to the international crisis when it hit the UK, and flex quickly in order that the organisation could continue its work in support of our clients. This meant:

All staff transitioned to home working in March 2020 and throughout the initial lockdown. Most office-based staff have continued to work from home most of the time, visiting offices only for limited face to face appointments with those clients who need more intensive support and who are not able to be supported remotely/ digitally. Our offices have had Plexiglass screens, hand gels etc installed, are cleaned regularly with Covid-appropriate working practices put in place for each setting.

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All advice services continued seamlessly, with clients being contacted in order to ensure that they knew how they could be supported remotely (either digitally or by post). Our locally-based Health and Wellbeing programmes had to be scrapped in March 2020. While our advice service was immediately able to pivot towards a digital offer, it took longer for us to plan a new calendar of on-line activities for our clients, delivered via Zoom, YouTube etc. We continued to provide home visits and personal support to those clients who needed it throughout the period, ensuring staff had appropriate PPE where necessary. This relates especially to our YouChoose personal assistant service and also our assistive equipment services, particularly, where in-home assessment was required.

Adversity saw us create a new service offering – deafPLUS TV. From May 2020 onwards we began offering a weekly half hour of video entertainment, produced in native British Sign Language (BSL) for an exclusively BSL audience. This came as a response to the amount of cultural programming that we see being put out by cultural institutions during a lockdown which was largely inaccessible to a BSL audience.

deafPLUS as a Going Concern Statement

The Trustees have a reasonable expectation that the Charity can continue as a going concern for a period of at least twelve months from the date of approval of these financial statements based upon the following considerations:

- A healthy cash flow analysis for the calendar year 2022 has been approved by our Finance Sub Committee, based upon known and likely income and expenditure. This analysis, together with a draft budget for the year to December 2022, has been passed to our auditors.
- deafPLUS has agreements to provide a diverse range of services in nine local authorities, and additional pan-London and national projects funded by charitable trusts and National Lottery. If funding for any of these projects were to come to an end during the period, the project would be closed immediately, with expenditure being quickly wound down. This would mean that the losses would be contained to that project alone, allowing the wider organisation to continue forward in a financially healthy state.
- While projects do naturally come to an end from time to time, other grants and contracts are always in the process of being lined up. Trustees are not complacent, but experience leads the Board to believe that this continuous 'churn' or replacement of lost projects will continue.
- Our analysis of the funding landscape is that, even against a background of cuts (or austerity by any other name), deafPLUS has an attractive services 'offer' that combines quality with value for money. We remain confident that our business model is competitive within our field of expertise.

Principal risks and uncertainties

Each year, and as necessary, the trustees undertake a comprehensive risk assessment to enable them to keep under review the systems and practices that are in place to manage major strategic, business and operational risks to which the charity is exposed.

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Additionally, the Trustees keep in focus their statutory obligations, including considering the strategy for the organisation and its financial probity.

The major risk facing deafPLUS at any given time is funding. The loss or non-renewal of a significant number of our local authority grants and contracts, coupled with the loss of trust funding, would clearly be of concern. This risk is mitigated by the decentralised nature of our work, with each of our service locations being funded by separate funding bodies. Nevertheless, our income generation strategy is focussed on the broadening of our range of income streams to further protect the charity. We are also developing our fundraising operation to further strengthen our financial outlook.

Fundraising and income generation

All fundraising is currently carried out by the Charity's in house team together on occasion with members of the public who seek to raise funds in support of our activities. No external fundraising professional agencies are used to raise funds. The charity does make use of a range of commercial partnerships and fundraising platforms to facilitate online and text donations and also generate income through the sale of goods and services by third party companies – eg Amazon Smile, Give as you Live and our partnership with Connevens Equipment. The charity adheres to the Fundraising Regulator's Code of Fundraising Practice and is registered with the Fundraising Regulator. Our adherence to the code provides all the necessary protections to vulnerable people. We have had no complaints about our fundraising practices during the year.

Plans for the future

We are continuing to adapt to a rapidly changing funding landscape, building partnerships with other organisations through which we can bid for local grants and contracts, and also deliver important new services. New alliances will also help us to develop innovative new services, as well as expand geographically in the coming years.

We have also continued to develop new national projects and activities, which will help us to raise our national profile whilst also diversifying our funding base, allowing us to pursue grants which are targeted at country-wide work. In doing so, we are able to respond to demand for our services beyond our existing 'high-street' locations. We will be continuing to develop our digital offer, enabling deaf people to access our information and advice services wherever they are. This will build upon the success of our award-winning BSL Advice Helpline, our digital information hub, and our recently-launched deafPLUS TV initiative.

During the year we continued to work as a member of the YOUchoose consortium led by CQC registered provider Action Deafness, offering a Personal Assistant community support service. This service allows individuals to use their personal independence budgets to purchase the personal support they need in their day to day lives. In future, we will continue to develop new transactional

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

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services of this kind, allowing people to access services which are shaped specifically to their needs.

We have increased our efforts to broaden our funding base, investing in fundraising in order to reduce reliance upon local authority funding. We have increased our income by over 50% since 2014 – against a difficult funding background.

2022 will see the Board of Trustees, working with the CEO, commence a 'theory of change'–based review of our strategy, adopting a co–production approach to ensure that needs of clients and the wider Deaf community are properly reflected in the shaping of our new strategy.

Structure, governance and management

The Charitable Company, which is limited by guarantee, was incorporated on 8 December 1998 under registration number 03680467 and is governed by its Memorandum and Articles of Association. The Company was registered with the Charity Commission on 25 January 1999 and given the number 1073468.

The Trustees delegate the day to day running of the company to the Chief Executive, supported by the staff team and volunteers, meeting and communicating on a regular basis to monitor the financial and administrative progress of the charity, and ensure adherence of the charity's activities to the objects stated above.

The company was established under a memorandum of association which established the objects and powers of the charitable company and is governed under its articles of association.

All trustees give their time voluntarily and receive no benefits from the charity. Any expenses reclaimed from the charity are set out in note 7 to the accounts.

Appointment of trustees

deafPLUS advertises for new trustees openly. Our Governing documents require at least 51% of the Board to be Deaf / living with hearing loss, so advertising is always targeted at the Deaf community as well as through more traditional charity recruitment routes. Interested parties who have had their CV/ other credentials vetted are then invited to have a discussion with the Chair, before then being invited to attend a Board as an observer.

Trustee induction and training

Newly appointed trustees are provided a copy of The Essential Trustee, the deafPLUS Trustee Handbook, and invited to meet with the CEO and key staff in order to discuss the work of the organisation. An introduction to charity accounts is provided by the Honorary Treasurer and an introduction to the role of Trustee training is provided where necessary.

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2021

Related parties and relationships with other organisations

None of the Trustees/Directors have any beneficial interest in the company.

There are no connected entities.

Partnerships that have enhanced our work:

During the year we were hard at work building new partnerships through which we can deliver our work in future. These will help to secure and further improve our services, as well as enabling us to expand geographically.

We thank London Borough of Tower Hamlets for the provision of premises in Whitechapel and Rushmoor Borough Council for office accommodation in Aldershot.

Ashurst LLP provided pro bono legal advice and support during the year for which we are most grateful.

Local Consortium and Delivery Partners:

Tower Hamlets

Tower Hamlets Connect – Service Level agreement soon to be signed with Age UK East London. Service delivered as part of a consortium – consortium agreement also to be signed between Age UK (lead partners), deafPLUS, REAL, Tower Hamlets Law Centre, Positive East, Apasen, Island Advice, Bromley by Bow Centre, Limehouse project.

Tower Hamlets Social Welfare (CAB) – service level agreement with East End Citizens Advice.

Public Health England service – new partnership agreement to be drawn up between Real (lead partners), IMC and DEAPLUS.

Hackney

Hackney Advice Service (HAS) – We are the lead partners of a consortium-wide advice service. Consortium grant agreement between deafPLUS and VisionPLUS (part of deafPLUS branding for work with visually impaired persons) and Mind in Hackney, Refugee Women's Association, Royal Society for Blind Children, and Money A&E.

Westminster

Westminster Advice Service – SLA between Westminster Citizens Advice and deafPLUS.

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

For the year ended 31 March 2021

Ealing

Ealing Advice Service (EAS) – Advice consortium partnership between Ealing Mencap (lead partners), deafPLUS, Nucleus, Age UK Ealing, Ealing Centre for Independent Living (ECIL), Mind Ealing and Hounslow, Havelock Family Centre, Family Action, Parents of Ealing self-help Training scheme, Centre for Armenian Information and Advice.

Westminster

Westminster Advice Service – SLA between Westminster Citizens Advice and deafPLUS.

National Lottery Adviceline

Deaf Action – sub-contracted partnership to deliver advice service across Scotland and Northern Ireland, SLA produced

Partnership agreements with organisations to use and adapt their content (relating to social welfare advice) on our infoHub (www.deafplus.info). Agreements with Money Advice Trust (MAT) and Shelter.

deafPLUS has been supported by many volunteers and expert contacts who have given freely of their time and knowledge to support all areas of the organisation ranging from the teams in the regions to advising the Board of Trustee/Directors.

We would like to thank all our partners and volunteers. Their support in assisting us to run an organisation as diverse as deafPLUS and visionPLUS is invaluable.

We would also like to thank the following funders for their philanthropic investment in our services:

Big Lottery Fund
Charles Brotherton Trust
City Bridge Trust
London Community Foundation (COVID–19 Response Fund)
Merchant Taylors
Peacock Trust
PF Charitable Trust
Rotary Club of Langley Park
The Martin Lewis Coronavirus Charity Fund
UK Power Networks

Remuneration policy for key management personnel

The Charity is a member of the Living Wage Foundation and therefore is a Living Wage employer. To ensure fairness in employee pay the charity has adopted a 3:1 pay ratio –that is to say, the highest paid person in the organisation will be paid no more than three times the hourly pay of the lowest paid. The current pay ratio is 2.13.

Statement of responsibilities of the trustees

The trustees (who are also directors of Breakthrough (Deaf–Hearing Integration) for the purposes of company law) are responsible for preparing the trustees' annual report and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements for each financial year which give a true and fair view of the state of affairs of the charitable company and of the incoming resources and application of resources, including the income and expenditure, of the charitable company for that period. In preparing 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
- Make judgements and estimates that are reasonable and prudent
- State whether applicable UK Accounting Standards and statements of recommended practice have been followed, subject to any material departures disclosed and explained in the financial statements
- Prepare the financial statements on the going concern basis unless it is inappropriate to presume that the charity will continue in operation

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

In so far as the trustees are aware:

- There is no relevant audit information of which the charitable company's auditor is unaware
- 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.

Breakthrough (Deaf–Hearing Integration)

Trustees' annual report

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Members of the charity guarantee to contribute an amount not exceeding £1 to the assets of the charity in the event of winding up. The total number of such guarantees at 31 March 2021 was 5 (2020:8). The trustees are members of the charity but this entitles them only to voting rights. The trustees have no beneficial interest in the charity.

Auditor

Sayer Vincent LLP was appointed as the charitable company's auditor during the year and has expressed its willingness to continue in that capacity.

The trustees' annual report has been prepared in accordance with the special provisions applicable to companies subject to the small companies' regime.

The trustees' annual report has been approved by the trustees on 1 December 2021 and signed on their behalf by

Mr Alan Murray MBE
Treasurer

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

Opinion

We have audited the financial statements of Breakthrough (Deaf-Hearing Integration) (the 'charitable company') for the year ended 31 March 2021 which comprise the statement of financial activities, balance sheet, 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 FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- Give a true and fair view of the state of the charitable company's affairs as at 31 March 2021 and of its incoming resources and application of resources, including its income and expenditure for the year then ended
- Have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice
- Have been prepared in accordance with the requirements of the Companies Act 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' 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 Breakthrough (Deaf-Hearing Integration)'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.

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

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 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' annual report, for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- The trustees' annual 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 trustees' annual report. We have nothing to report in respect of the following matters in relation to which the Companies Act 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 trustees' remuneration specified by law are not made; or
- We have not received all the information and explanations we require for our audit; or
- The directors were not entitled to prepare the financial statements in accordance with the small companies regime and take advantage of the small companies' exemptions in preparing the trustees' annual report and from the requirement to prepare a strategic report.

Responsibilities of trustees

As explained more fully in the statement of trustees' responsibilities set out in the trustees' annual report, the trustees (who are also the directors of the charitable company for the purposes of

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

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's responsibilities for the audit of the financial statements

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 are set out below.

Capability of the audit in detecting irregularities

In identifying and assessing risks of material misstatement in respect of irregularities, including fraud and non-compliance with laws and regulations, our procedures included the following:

- We enquired of management, and the finance committee, which included obtaining and reviewing supporting documentation, concerning the charity's policies and procedures relating to:
 - Identifying, evaluating, and complying with laws and regulations and whether they were aware of any instances of non-compliance;
 - Detecting and responding to the risks of fraud and whether they have knowledge of any actual, suspected, or alleged fraud;
 - The internal controls established to mitigate risks related to fraud or non-compliance with laws and regulations.
- We inspected the minutes of meetings of those charged with governance.
- We obtained an understanding of the legal and regulatory framework that the charity operates in, focusing on those laws and regulations that had a material effect on the financial statements or that had a fundamental effect on the operations of the charity from our professional and sector experience.

Independent auditor's report

To the members of

Breakthrough (Deaf-Hearing Integration)

- We communicated applicable laws and regulations throughout the audit team and remained alert to any indications of non-compliance throughout the audit.
- We reviewed any reports made to regulators.
- We reviewed the financial statement disclosures and tested these to supporting documentation to assess compliance with applicable laws and regulations.
- We performed analytical procedures to identify any unusual or unexpected relationships that may indicate risks of material misstatement due to fraud.
- In addressing the risk of fraud through management override of controls, we tested the appropriateness of journal entries and other adjustments, assessed whether the judgements made in making accounting estimates are indicative of a potential bias and tested significant transactions that are unusual or those outside the normal course of business.

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 Financial Reporting Council's website at: www.frc.org.uk/auditorsresponsibilities. 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. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the 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.

Fleur Holden (Senior statutory auditor)

6 December 2021

for and on behalf of Sayer Vincent LLP, Statutory Auditor

Invicta House, 108-114 Golden Lane, LONDON, EC1Y 0TL

Breakthrough (Deaf-Hearing Integration)

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

For the year ended 31 March 2021

	Note	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Income from:							
Donations	2	34,594	–	34,594	44,475	–	44,475
Charitable activities							
Information and advice	3	99,112	445,138	544,250	–	497,109	497,109
Advocacy	3	–	10,423	10,423	–	25,654	25,654
Employment	3	–	–	–	–	40,820	40,820
Education, wellbeing, reablement and life skills	3	47,735	312,888	360,623	35,134	339,773	374,907
Combined activities	3	11,731	106,529	118,260	29,890	–	29,890
Interest receivable from investments		2,203	–	2,203	2,882	–	2,882
Total income		195,374	874,978	1,070,352	112,380	903,356	1,015,736
Expenditure on:							
Raising funds	5	33,851	–	33,851	21,830	4	21,834
Charitable activities							
Information and advice	5	105,330	354,858	460,188	62,278	456,311	518,589
Advocacy	5	377	11,104	11,481	2,056	22,187	24,243
Employment	5	–	–	–	5,648	72,483	78,131
Education, wellbeing, reablement and life skills	5	82,107	275,524	357,630	88,142	320,131	408,273
Combined activities	5	10,352	78,060	88,412	–	–	–
Total expenditure		232,017	719,546	951,563	179,954	871,116	1,051,070
Net income / (expenditure) for the year	6	(36,643)	155,432	118,789	(67,573)	32,240	(35,333)
Transfers between funds		21,042	(21,042)	–	(14,471)	14,471	–
Net movement in funds		(15,601)	134,390	118,789	(82,044)	46,711	(35,333)
Reconciliation of funds:							
Total funds brought forward		197,916	182,077	379,993	279,960	135,366	415,326
Total funds carried forward		182,315	316,467	498,782	197,916	182,077	379,993

All of the above results are derived from continuing activities. There were no other recognised gains or losses other than those stated above. Movements in funds are disclosed in Note 21 to the financial statements.

Breakthrough (Deaf–Hearing Integration)

Balance sheet

Company no. 03680467

As at 31 March 2021

	Note	£	2021 £	£	2020 £
Fixed assets:					
Tangible assets	11		<u>12,106</u>		<u>13,816</u>
Current assets:					
Stock	13	2,914		6,696	
Debtors	14	85,073		142,449	
Cash at bank and in hand		<u>650,252</u>		<u>470,821</u>	
			<u>738,239</u>		<u>619,966</u>
Liabilities:					
Creditors: amounts falling due within one year	15	<u>(165,668)</u>		<u>(145,547)</u>	
Net current assets			<u>572,571</u>		<u>474,419</u>
Total assets less current liabilities			<u>584,677</u>		<u>488,235</u>
Creditors: amounts falling due after one year	17		<u>(85,895)</u>		<u>(108,242)</u>
Total net assets			<u><u>498,782</u></u>		<u><u>379,993</u></u>
The funds of the charity:	20a				
Restricted income funds			316,467		182,077
Unrestricted income funds:					
Designated funds		2,124		2,124	
General funds		<u>180,191</u>		<u>195,792</u>	
Total unrestricted funds			<u>182,315</u>		<u>197,916</u>
Total charity funds			<u><u>498,782</u></u>		<u><u>379,993</u></u>

Approved by the trustees on 1 December 2021 and signed on their behalf by

Mr Alan Murray MBE
Trustee

Breakthrough (Deaf–Hearing Integration)

Statement of cash flows

For the year ended 31 March 2021

	2021 £	£	2020 £	£
Cash flows from operating activities				
Net income / (expenditure) for the reporting period (as per the statement of financial activities)	118,789		(35,333)	
Depreciation charges	7,835		4,888	
Interest from investments	(2,203)		(2,882)	
Decrease in stocks	3,782		307	
Decrease/(increase) in debtors	57,376		(91,821)	
(Increase)/decrease in creditors	(2,226)		9,200	
Net cash provided by / (used in) operating activities	183,354		(115,641)	
Cash flows from investing activities:				
Interest from investments	2,203		2,882	
Purchase of fixed assets	(6,126)		(16,920)	
Net cash used in investing activities	(3,923)		(14,038)	
Change in cash and cash equivalents in the year	179,431		(129,679)	
Cash and cash equivalents at the beginning of the year	470,821		600,500	
Cash and cash equivalents at the end of the year	650,252		470,821	
Analysis of cash and cash equivalents				
	At 1 April 2020 £	Cash flows £	Other non- cash changes £	At 31 March 2021 £
Cash at bank and in hand	470,821	179,431	–	650,252
Total cash and cash equivalents	470,821	179,431	–	650,252

1 Accounting policies

a) Statutory information

Breakthrough (Deaf–Hearing Integration) is a charitable company limited by guarantee incorporated in England and Wales. The registered office address is Deafplus London, Key Close, Whitechapel, LONDON, E1

b) Basis of preparation

The financial statements have been prepared in accordance with 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) – (Charities SORP FRS 102), The Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy or note.

In applying the financial reporting framework, the trustees have made a number of subjective judgements, for example in respect of significant accounting estimates. Estimates and judgements are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. The nature of the estimation means the actual outcomes could differ from those estimates. Any significant estimates and judgements affecting these financial statements are detailed within the relevant accounting policy below.

In the application of the charity's accounting policies, the Trustees are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

In the year to 31 March 2020 a provision was made against certain old outstanding debtors based on judgements by the Trustees following discussions with the CEO and Management.

c) Public benefit entity

The charity meets the definition of a public benefit entity under FRS 102.

1 Accounting policies (continued)

d) Going concern

The Trustees have considered the effect of the Covid-19 pandemic on the charity's work and its ability to continue as a going concern. The charity's response to the pandemic has been to work with our stakeholders - our clients, staff, funders and volunteers - ensure that we are working flexibly and responding as best as we can to the shifting parameters of the crisis. From early on we moved to a largely home based service, continuing to deliver our support to clients remotely, embracing Zoom, WhatsApp, Facetime etc to ensure that clients continued to receive the face to face support they need. We have worked with local authority commissioners and grant officers to ensure that such necessary adaptations to our services were carried out with their consent and support. Additionally, we have been successful during 2020/21 in securing additional emergency Covid-19 funding in support of the adaptations needed across the organisation and also to enable us to expand our digital offering - for example through the further development of our on line advice hub and the delivery of a 'deafPLUS TV' series of informative yet entertaining programmes, available to watch on Facebook and Youtube. Ensuring the continued support of existing funders and the securing of new funding during the year gives deafPLUS Trustees confidence that we will continue to be a going concern throughout 2021/22.

The trustees do not consider that there are any sources of estimation uncertainty at the reporting date that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next reporting period.

e) Charitable funds

Unrestricted funds are available for use at the discretion of the Trustees in furtherance of their charitable objectives.

Designated funds comprise funds which have been set aside at the discretion of the Trustees for specific purposes. The purposes and uses of the designated funds are set out in the notes to the financial statements.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

f) Income

Income is recognised when the charity has entitlement to the funds, any performance conditions attached to the income have been met, it is probable that the income will be received and that the amount can be measured reliably.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid is recognised at the time of the donation.

Income from government and other grants, whether 'capital' grants or 'revenue' grants, is recognised when the charity has entitlement to the funds, any performance conditions attached to the grants have been met, it is probable that the income will be received and the amount can be measured reliably and is not deferred. Government grants are being received under the Coronavirus Job Retention Scheme designed to compensate for staff costs. Amounts received or receivable are recognised in the Statement of Financial Activities over the same period as the costs to which they relate.

Income received in advance of the provision of a specified service is deferred until the criteria for income recognition are met.

1 Accounting policies (continued)

g) Expenditure and irrecoverable VAT

Expenditure is recognised once there is a legal or constructive obligation to make a payment to a third party, it is probable that settlement will be required and the amount of the obligation can be measured reliably. Expenditure is classified under the following activity headings:

- Costs of raising funds relate to the costs incurred by the charity in inducing third parties to make voluntary contributions to it, as well as the cost of any activities with a fundraising purpose
- Expenditure on charitable activities includes the costs of delivering services and other educational activities undertaken to further the purposes of the charity and their associated support costs
- Other expenditure represents those items not falling into any other heading

Irrecoverable VAT is charged as a cost against the activity for which the expenditure was incurred.

h) Allocation of support costs

Resources expended are allocated to the particular activity where the cost relates directly to that activity. However, the cost of overall direction and administration of each activity, comprising the salary and overhead costs of the central function, is apportioned on the following basis which are an estimate, based on staff time, of the amount attributable to each activity.

Where information about the aims, objectives and projects of the charity is provided to potential beneficiaries, the costs associated with this publicity are allocated to charitable expenditure.

Where such information about the aims, objectives and projects of the charity is also provided to potential donors, activity costs are apportioned between fundraising and charitable activities on the basis of area of literature occupied by each activity.

30% of all costs is the rate for the support and governance costs, which is applied to the total specific project cost. However, depending on the nature of the project and the agreement with the individual funding body, it may fluctuate by +/- 10%.

Governance costs include those costs incurred in the governance of the charity's assets and are primarily associated with constitutional and statutory requirements.

i) Leases

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

j) Tangible fixed assets

Items of equipment are capitalised where the purchase price exceeds £300.

Tangible fixed assets are initially measured at cost and subsequently measured at cost, net of depreciation and any impairment losses. 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 recognised so as to write off the cost of assets less their residual values over their useful lives on the following bases:

- | | |
|-------------------------|-------------------|
| • Fixtures and fittings | 33% straight line |
| • Computers | 33% straight line |
| • Motor vehicles | 25% straight line |

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1 Accounting policies (continued)

k) Stocks

Stocks are stated at the lower of cost and net realisable value. Items held for distribution at no or nominal consideration are measured at the lower of replacement cost and cost.

Net realisable value is the estimated selling price less all estimated costs of completion and costs to be incurred in marketing, selling and distribution.

l) Debtors

Trade and other debtors are recognised at the settlement amount due. Prepayments are valued at the amount prepaid.

m) Cash and cash equivalents

Cash and cash equivalents include cash in hand and at bank.

n) Creditors

Creditors are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors are normally recognised at their settlement amount.

o) 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.

p) Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

q) Retirement benefits

The charity participates in a TPT Retirement Solutions scheme. This is a multi employer defined benefit scheme which is being accounted for as a defined contribution scheme because it is not feasible to identify the charity's share of the scheme's losses. The amounts in creditors are agreed contributions to fund a deficit in the scheme.

2 Income from donations

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Donations and gifts	16,339	–	16,339	44,066		44,066
Government grants	5,000	–	5,000	–	–	–
Coronavirus Job Retention Scheme grant	13,255	–	13,255	409	–	409
	34,594	–	34,594	44,475	–	44,475

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

3 Income from charitable activities

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Information and Advice						
Real DPO Ltd.	–	19,312	19,312	–	26,757	26,757
The National Lottery						
Community Fund	–	234,342	234,342	–	150,860	150,860
Ealing Mencap	–	49,546	49,546	–	49,546	49,546
Westminster Deaf Support						
Advice Service	–	7,242	7,242	–	4,608	4,608
Merton Council	–	24,000	24,000	–	24,000	24,000
VSCL – Virgin Care Serv Ltd	99,112	–	99,112	–	–	–
Somerset County Council	–	55,000	55,000	–	58,000	58,000
BID Services	–	6,852	6,852	–	–	–
L B of Bromley	–	48,846	48,846	–	48,718	48,718
Croydon Council	–	–	–	–	24,167	24,167
Will Charitable Trust	–	–	–	–	110,453	48,718
Sub-total for Information and advice	99,112	445,138	544,250	–	497,109	497,109
Advocacy						
East End Citizens Advice Bureau	–	10,423	10,423	–	10,272	10,272
4048-Somerset Advocacy	–	–	–	–	–	–
PA Consulting Services Ltd	–	–	–	–	15,000	15,000
Will Charitable Trust	–	–	–	–	383	383
Sub-total for Advocacy	–	10,423	10,423	–	25,654	25,654
Employment						
Trust for London	–	–	–	–	25,000	25,000
LB of Tower Hamlets	–	–	–	–	14,572	14,572
3046 – Employment Aldershot	–	–	–	–	–	–
Will Charitable Trust	–	–	–	–	1,248	1,248
Sub-total for Employment	–	–	–	–	40,820	40,820

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

3 Income from charitable activities (continued)

	Unrestricted £	Restricted £	2021 Total £	Unrestricted £	Restricted £	2020 Total £
Education, wellbeing, reablement and life skills						
Action on Hearing Loss	-	-	-	-	6,547	6,547
L B of Hackney	-	158,989	158,989	-	157,199	157,199
LB of Tower Hamlets	-	45,214	45,214	-	39,107	39,107
Real DPO Ltd.	-	1,784	1,784	-	-	-
LB of Hammersmith and Fulham	-	12,000	12,000	-	12,000	12,000
Ealing Council	-	15,000	15,000	-	15,000	15,000
VSCL – Virgin Care Serv Ltd	6,970	-	6,970	-	-	-
Birmingham City Council	-	30,000	30,000	-	27,066	27,066
Better Care Fund	-	-	-	-	19,554	19,554
City of London	-	48,300	48,300	-	47,400	47,400
YouChoose– Community Support project	40,765	-	40,765	35,134	-	35,134
UK Power Networks	-	1,600	1,600	-	6,902	6,902
Will Charitable Trust	-	-	-	-	8,998	8,998
Sub-total for Education, wellbeing, reablement and life skills	47,735	312,888	360,623	35,134	339,773	374,907
Combined Activities						
Martin Lewis	-	20,000	20,000	-	-	-
National Lottery	-	52,798	52,798	-	-	-
City Bridge Trust	-	24,098	24,098	-	-	-
The London Community Foundation	-	9,633	9,633	-	-	-
Peacock Trust	8,000	-	8,000	-	-	-
Unrestricted Fund – General	3,731	-	3,731	29,890	-	29,890
Sub-total for Combined Activities	11,731	106,529	118,260	29,890	-	29,890
Total income from charitable activities	158,578	874,978	1,033,556	65,024	903,356	968,380

4 Income from investments

	2021 Total £	2020 Total £
Interest Receivable	2,203	2,882
	2,203	2,882

All income from investments is unrestricted.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

5a Analysis of expenditure (current year)

	Charitable activities									
	Raising funds £	Information and advice £	Advocacy £	Employment £	Education, wellbeing, reablement and life skills £	Combined Activities	Governance costs £	Support costs £	2021 Total £	2020 Total £
Staff costs (Note 8)	32,104	277,178	7,558	–	165,983	24,640	–	150,330	657,793	690,699
Project direct costs	–	42,416	80	–	99,665	33,825	–	–	175,985	202,523
Premises Cost	–	27,714	180	–	8,158	–	–	–	36,052	42,799
Depreciation	–	–	–	–	–	–	–	7,835	7,835	4,888
Other premises costs	–	–	–	–	–	–	–	16,292	16,292	26,204
Administration	–	–	–	–	–	–	–	38,575	38,575	47,301
Audit fees	–	–	–	–	–	–	10,200	–	10,200	20,240
Legal and professional	–	–	–	–	–	–	48	–	48	6,185
Other governance costs	–	–	–	–	–	–	7,034	–	7,034	7,027
Other fundraising costs	1,747	–	–	–	–	–	–	–	1,747	3,204
	33,851	347,308	7,817	–	273,805	58,466	17,282	213,033	951,563	1,051,070
Support costs	–	103,369	3,301	–	78,595	27,769	–	(213,033)	–	–
Governance costs	–	9,511	363	–	5,230	2,178	(17,282)	–	–	–
Total expenditure 2021	33,851	460,188	11,481	–	357,630	88,412	–	–	951,563	
Total expenditure 2020	21,834	518,589	24,243	78,131	408,273	–	–	–		1,051,070

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

5b Analysis of expenditure (prior year)

	Charitable activities					Combined Activities	Governance costs £	Support costs £	2020 Total £
	Raising funds £	Information and advice £	Advocacy £	Employment £	Education, wellbeing, reablement and life skills £				
Staff costs (Note 8)	18,630	279,354	11,438	42,554	172,628	–	–	166,095	690,699
Other project direct costs	–	56,758	3,102	8,815	133,848	–	–	–	202,523
Project Premises cost	–	27,911	863	3,039	10,986	–	–	–	42,799
Depreciation	–	–	–	–	–	–	–	4,888	4,888
Other premises costs	–	–	–	–	–	–	–	26,204	26,204
Administration	–	–	–	–	–	–	–	47,301	47,301
Audit fees	–	–	–	–	–	–	20,240	–	20,240
Legal and professional	–	–	–	–	–	–	6,185	–	6,185
Other governance costs	–	–	–	–	–	–	7,027	–	7,027
Other fundraising costs	3,204	–	–	–	–	–	–	–	3,204
	21,834	364,023	15,403	54,408	317,462	–	33,452	244,488	1,051,070
Support costs	–	131,881	8,399	22,003	82,206	–	–	(244,488)	–
Governance costs	–	22,685	442	1,720	8,605	–	(33,452)	–	–
Total expenditure 2020	21,834	518,589	24,243	78,131	408,273	–	–		1,051,070

6 Net income / (expenditure) for the year

This is stated after charging / (crediting):

	2021 £	2020 £
Depreciation	7,835	4,888
Operating lease rentals payable:		
Property	28,168	27,808
Equipment	1,718	1,718
Auditor's remuneration (excluding VAT):		
Audit	8,500	17,017

7 Trustees

Trustees' expenses represents the payment or reimbursement of travel and subsistence costs totalling £102 (2020: £2,152) incurred by 2 (2020: 3) members relating to attendance at meetings of the trustees.

8 Analysis of staff costs, trustee remuneration and expenses, and the cost of key management personnel

Staff costs were as follows:

	2021 £	2020 £
Salaries and wages	588,814	634,541
Redundancy and termination costs	–	6,041
Social security costs	34,394	41,251
Other pension costs	14,450	8,866
Holiday accrual	20,135	–
	657,793	690,699

The redundancy and termination costs were settled and paid at the balance sheet date.

No employee earned more than £60,000 during the year (2020: nil).

Total emoluments to key management personnel during the year amounted to £108,020 (2020: £109,076) which relates to 3 members of staff (CEO, Head of Finance and Operation Manager) (2020: 3).

9 Staff numbers

The average number of employees (head count based on number of staff employed) during the year was 23 (2020: 27).

Staff are split across the activities of the charity as follows (full time equivalent basis):

	2021 No.	2020 No.
Raising funds	1	1
Information and advice	10	12
Advocacy	1	1
Employment	–	1
Education, wellbeing, reablement and lifeskills	6	7
Combined Activities	1	–
Support	4	5
	<u>23</u>	<u>27</u>

10 Related party transactions

There are no related party transactions to disclose for this financial year (2020: none).

Aggregate donations from related parties were £Nil (2020: £Nil).

11 Taxation

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

12 Tangible fixed assets

	Fixtures and fittings £	Computers £	Motor vehicles £	Total £
Cost				
At the start of the year	199,884	17,321	118,565	335,770
Additions in year	–	6,126	–	6,126
Disposals in year	–	–	(60,515)	(60,515)
	<u>199,884</u>	<u>23,447</u>	<u>58,051</u>	<u>281,382</u>
At the end of the year				
Depreciation				
At the start of the year	198,775	4,614	118,565	321,954
Charge for the year	544	7,291	–	7,835
Eliminated on disposal	–	–	(60,515)	(60,515)
	<u>199,319</u>	<u>11,905</u>	<u>58,051</u>	<u>269,275</u>
At the end of the year				
Net book value				
At the end of the year	<u>565</u>	<u>11,542</u>	<u>–</u>	<u>12,106</u>
At the start of the year	<u>1,109</u>	<u>12,707</u>	<u>–</u>	<u>13,816</u>

All of the above assets are used for charitable purposes.

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

13 Stock

	2021 £	2020 £
Finished goods and goods for resale	2,914	6,696
	<u>2,914</u>	<u>6,696</u>

14 Debtors

	2021 £	2020 £
Trade debtors	50,992	69,115
Other debtors	4,522	2,004
Prepayments and accrued income	29,559	71,330
	<u>85,073</u>	<u>142,449</u>

15 Creditors: amounts falling due within one year

	2021 £	2020 £
Other taxation and social security	8,433	8,979
Trade creditors	33,349	73,735
Other creditors	–	440
Pension creditor	28,617	27,784
Accruals and deferred income (note 16)	95,269	34,610
	<u>165,668</u>	<u>145,547</u>

16 Deferred income

Deferred income comprises grant income received in advance for 2021/22, consist of the following funds:

- 1) Grant of £12,180 from LB of Bromley for the period between Apr 21 – Jun 21
- 2) Grant of £1,160 from VirginCare-IPC for the programme agreed and funds committed 31st March 2021 but allowed to spend within 2021–22.
- 3) Grant of £20,652 from Trust for London for the period 2021–22
- 4) Grant of £3,500 from Tower Hamlet CVS for the period 2021–22
- 5) Grant of £5,000 from Merchant Taylor, deferred for a further year for the period 2021–22
- 6) Grant of £894 from National Lottery allowed to spend within 2021–22

	2021 £	2020 £
Balance at the beginning of the year	5,000	–
Amount released to income in the year	–	–
Amount deferred in the year	43,386	5,000
	<u>48,386</u>	<u>5,000</u>

17 Creditors: amounts falling due after one year

	2021 £	2020 £
Pension creditor	85,895	108,242
	<u>85,895</u>	<u>108,242</u>

As disclosed in note 1q to the financial statements, the amounts in creditors are agreed contributions to fund a deficit in the scheme. The agreed contributions relate to a period of five years. £28,617 is included in creditors due in less than one year (note 15).

18 Pension scheme

Scheme TPT retirement solutions – The Growth Plan

The company participates in the scheme, 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 2017. This valuation showed assets of £794.9m, liabilities of £926.4m and a deficit of £131.5m. To eliminate this funding shortfall, the Trustee has asked the participating employers to pay additional contributions to the scheme as follows:

Deficit contributions from 1 April 2019 to 31 January 2025: £11,243,000 per annum (payable monthly and increasing by 3% each on 1st April.

DeafPLUS' deficit contribution during the year was £27,784 (2020: £26,974).

Deafplus' active pension scheme is the Growth Plan Series 4, which is a Defined Contribution only scheme, effective from December 2011. The number of employee participated in the scheme as at 31st

19 Financial instruments

	2021 £	2020 £
Financial liabilities measured at fair value through profit or loss		
Pension creditor	<u>114,512</u>	<u>136,026</u>

Breakthrough (Deaf-Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

20a Analysis of net assets between funds (current year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	12,106	–	–	12,106
Current assets	253,979	2,124	316,467	572,571
Long term liabilities	(85,895)	–	–	(85,895)
Net assets at 31 March 2021	180,191	2,124	316,467	498,782

20b Analysis of net assets between funds (prior year)

	General unrestricted £	Designated £	Restricted £	Total funds £
Tangible assets	13,816	–	–	13,816
Current assets	290,218	2,124	182,077	474,419
Long term liabilities	(108,242)	–	–	(108,242)
Net assets at 31 March 2020	195,792	2,124	182,077	379,993

21a Movements in funds (current year)

	At 1 April 2020 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2021 £
Restricted funds:					
Charitable activities					
Information and advice	93,065	445,138	(336,206)	(878)	201,120
Advocacy	4,674	10,423	(11,104)	681	4,674
Employment	–	–	–	–	–
Education	55,386	312,888	(275,524)	–	92,750
Combined	–	106,529	(78,060)	(20,845)	7,623
Other restricted funds					
MAS Van appeal	8,736	–	–	–	8,736
Restricted legacy	7,493	–	(7,493)	–	–
Deaf access	12,723	–	(11,159)	–	1,564
Total restricted funds	182,077	874,978	(719,546)	(21,042)	316,467
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	195,792	195,374	(232,017)	21,042	180,191
Total unrestricted funds	197,916	195,374	(232,017)	21,042	182,315
Total funds	379,993	1,070,352	(951,563)	–	498,782

The narrative to explain the purpose of each fund is given at the foot of the note below.

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

21b Movements in funds (prior year)

	At 1 April 2019 £	Income & gains £	Expenditure & losses £	Transfers £	At 31 March 2020 £
Restricted funds:					
Charitable activities					
Information and advice	44,162	497,109	(456,315)	8,109	93,065
Advocacy	728	25,654	(21,869)	161	4,674
Employment	18,243	40,820	(72,483)	13,420	–
Education	30,881	339,773	(320,131)	4,863	55,386
Other restricted funds					
MAS Van appeal	9,054	–	(318)	–	8,736
Restricted legacy	19,575	–	–	(12,082)	7,493
Deaf access	12,723	–	–	–	12,723
Total restricted funds	135,366	903,356	(871,116)	14,471	182,077
Unrestricted funds:					
Designated funds:					
Bromley Xmas Appeal	2,124	–	–	–	2,124
Total designated funds	2,124	–	–	–	2,124
General funds	277,836	112,380	(179,954)	(14,471)	195,792
Total unrestricted funds	279,960	112,380	(179,954)	(14,471)	197,916
Total funds	415,326	1,015,736	(1,051,070)	–	379,993

Purposes of restricted funds

Information & Advice

Funding provided to enable deafPLUS to support deaf and visually impaired clients with–improved access to information, helping service users realise their legal and civil rights, responsibilities and entitlements. The funding is used to provide drop–in sessions and pre–arranged appointments where advisors can provide confidential information, advice and guidance to service users.

Advocacy Services

Funding received provides deaf and hard of hearing people with advice and support, such as:

- Guidance with Applications, for example Income Support, Disability Living Allowance (DLA and Attendance Allowance (AA)
- Housing advice, including Housing Benefit
- Council Tax Benefit and applying for housing
- Advice on access to council services
- Access to legal services
- Providing support at meetings with other agencies

Employment

The funding is to provide deaf and hard of hearing service users with support such as assisting them into employment and training opportunities, arranging participation in vocational training courses and work placements as well as provision of advice on the Government's Access to Work programme. DeafPLUS also supports prospective employers with advice on all aspects of deafness including deaf awareness and work–based BSL training. This service helps to remove barriers faced by deaf and hard of hearing people when trying to access the labour market by providing support and communication in a way that meets their needs such as having documents translated into a form that deaf people with low level English literacy skills can access and providing communication in BSL or clear spoken English. We also provide a career progression service across London, funded by Trust for London.

Education, Wellbeing, Reablement and Life skills

Funding received to provide Lipreading classes where a qualified lip reading tutor provides service users with structured support to improve their lipreading skills. Funding is also used to provide other activities and workshops, such as opportunities for users to participate in drama workshops, visits to galleries and other social activities designed to overcome social isolation and encourage healthy lifestyles.

Combined

Except for one agreement, all funding has been provided for responding to the challenges of the Coronavirus Pandemic. Such funding enabled deafPLUS to enhance its services in all projects. Besides these fundings there was another fund for staff training, who work for different projects.

MAS Van appeal

Funding received for the replacement and refurbishment of the mobile advice service vehicles.

Deaf access

Deaf access was the Bromley–based deaf charity DeafPLUS took over in January 2016. Their staff, assets and reserves were all transferred to DeafPLUS, and the branch is now part of the DeafPLUS network.

Restricted Legacy

The restricted legacy was given specifically for the purpose of activities carried out in the Bath area.

Transfers

The transfers relate to bringing additional funds into restricted funds to cover expenditure.

Purposes of designated funds

Funds earmarked from the Bromley Xmas Appeal have been designated for use by the Bromley office.

22 Operating lease commitments payable as a lessee

The charity's total future minimum lease payments under non-cancellable operating leases is as follows for each of the following periods

	Property		Equipment	
	2021	2020	2021	2020
	£	£	£	£
Less than one year	23,340	28,168	1,308	1,718
One to five years	53,900	77,240	449	1,756
	<u>77,240</u>	<u>105,408</u>	<u>1,756</u>	<u>3,474</u>

23 Legal status of the charity

The charity is a company limited by guarantee and has no share capital. The liability of each member in the event of winding up is limited to £1.