

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)

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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

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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

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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

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- 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.

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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.

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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.

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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

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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

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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.

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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

For the year ended 31 March 2021

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.

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		12,106		13,816
Current assets:					
Stock	13	2,914		6,696	
Debtors	14	85,073		142,449	
Cash at bank and in hand		650,252		470,821	
		738,239		619,966	
Liabilities:					
Creditors: amounts falling due within one year	15	(165,668)		(145,547)	
Net current assets			572,571		474,419
Total assets less current liabilities			584,677		488,235
Creditors: amounts falling due after one year	17		(85,895)		(108,242)
Total net assets			498,782		379,993
The funds of the charity:	20a				
Restricted income funds			316,467		182,077
Unrestricted income funds:					
Designated funds		2,124		2,124	
General funds		180,191		195,792	
Total unrestricted funds			182,315		197,916
Total charity funds			498,782		379,993

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).

Breakthrough (Deaf–Hearing Integration)

Notes to the financial statements

For the year ended 31 March 2021

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						Governance costs £	Support costs £	2021 Total £	2020 Total £
	Raising funds £	Information and advice £	Advocacy £	Employment £	Education, wellbeing, reablement and life skills £	Combined Activities				
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)
At the end of the year	<u>199,884</u>	<u>23,447</u>	<u>58,051</u>	<u>281,382</u>
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)
At the end of the year	<u>199,319</u>	<u>11,905</u>	<u>58,051</u>	<u>269,275</u>
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.