

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)

Contents

For the year ended 31 March 2022

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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

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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.

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2022

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.

Breakthrough (Deaf-Hearing Integration)

Trustees' annual report

For the year ended 31 March 2022

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.

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)

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></u> | |
| Net current assets | | | <u>544,800</u> | | <u>572,571</u> |
| Total assets less current liabilities | | | <u>550,903</u> | | <u>584,677</u> |
| Creditors: amounts falling due after one year | 17 | | (12,140) | | (85,895) |
| | | | <u></u> | | <u></u> |
| Total net assets | | | <u><u>538,763</u></u> | | <u><u>498,782</u></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></u> | <u></u> | |
| Total unrestricted funds | | | <u>229,963</u> | | <u>182,315</u> |
| Total charity funds | | | <u><u>538,763</u></u> | | <u><u>498,782</u></u> |

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.