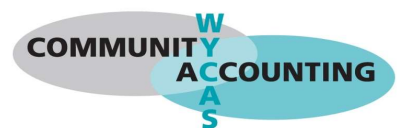


Deaf Ex-Mainstreamers Limited

Charity number 1114319

A company limited by guarantee number 05608965

Annual Report and Financial Statements **for the year ended 31 March 2021**



Deaf Ex-Mainstreamers Limited

Annual Report and Financial Statements for the year ended 31 March 2021

Contents	Page
Trustees' report	2 to 5
Examiner's report	6
Statement of financial activities	7
Balance sheet	8
Notes to the accounts	9 to 13

Prepared by West Yorkshire Community Accounting Service

Deaf Ex-Mainstreamers Limited

Trustees' report for the year ended 31 March 2021

Reference and administrative details of the charity, its trustees and advisors

The trustees during the financial year and up to and including the date the report was approved were:

Name	Position	Dates
Jill Jones	Chair	
Georgina Brown	Treasurer	
David Leach		
Khalid Ashraf		
Frank Daltrey		
Stephen Gibson		
Ian Randell		
Andrew Smith		
John Smith		
Aquib Karim		
Falak Sher		
Moshin Patel		Appointed February 2021
Charity number	1114319	Registered in England and Wales
Company number	05608965	Registered in England and Wales
Registered and principal address	Bankers	
7 South Parade	HSBC Bank plc	Yorkshire Building Society
Wakefield	66 Westgate	30-32 Kirkgate
West Yorkshire	Wakefield	Wakefield
WF1 1LR	WF1 1XB	WF1 1TG

Independent examiner

Helen Galvin FCCA

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Structure, governance and management

The charity is a company limited by guarantee and was formed on 1 November 2005. It is governed by a memorandum and articles of association. The liability of the members in the event of the company being wound up is limited to a sum not exceeding £1.

Method of recruitment and appointment of trustees

The trustees of the charity are also the directors for the purposes of company law and are appointed by the members at the AGM.

Deaf Ex-Mainstreamers Limited

Trustees' report (continued) for the year ended 31 March 2021

Objectives and activities

The charity's objects

To promote the relief of and advance the education of deaf persons, in particular by the provision of a service calculated to assist them to obtain their full rights and privileges as citizens.

The charity's main activities

In order to further the objects the charity has established its DEX Deaf Youth Council (DDYC). DEX has also undertaken research into British Sign Language and is working with the Government in order that more deaf children can access it.

Public benefit statement

In setting our objectives and planning our activities our Trustees have given serious consideration to the Charity Commission's general guidance on public benefit and in particular the advancement of education for deaf children and young people in the UK.

Achievements and performance

We contracted 4 freelance workers, one of whom we promoted to Development Manager within a few months, so we have trained up and supported them to deliver:

DEX Deaf Youth Council – the first face to face event went ahead on 31 March 2021, which was attended by 4 members and 2 staff (rule of 6). Online workshops were provided throughout the year in cooking, drama with a deaf drama specialist, quiz, etc. We also delivered weekly online lunch-time drop in sessions which had regular attendees who enjoyed the opportunity to chat to staff and other members due to often being unable to communicate with families during lockdown, so were extremely socially isolated compared to hearing peers. We developed outreach for the 18+ age group forming greater links with further and higher education and other sources of deaf services.

Calderdale Deaf Youth Hub - intensive outreach started in all secondary schools in the area, working with the Calderdale Children and Hearing Support Working Group and Calderdale HI team to identify ways of working together and promote the CDYH.

Ongoing Covid-19 information in plain English and British Sign Language when new rules were introduced and to explain issues, put on social media and the deaf young people's WhatsApp groups, Facebook etc. We also worked with Wakefield Council which used our BSL presentations and awarded us a certificate for providing deaf youth- friendly information.

Website and newsletter, plus sign-up form as an alert for any visitors to the website. We are now keeping our social media accounts regularly updated and developed a good network with people online, resulting in glowing testimonials.

Finance - we streamlined invoices/expenses claim forms so there is less paperwork.

Advocacy - this was previously delivered by a trustee volunteer, but is now provided by the freelance workers and they have built up a small caseload on issues such as finances, housing and health. We keep notes securely on the fast drive online storage.

Worker and volunteer training - we attended free online training on governance and management on several occasions.

Work on BSL Act with other deaf organisations was challenging but we have supported a Bill which was read in parliament on 16 June 2021.

This has been an encouraging year, despite Covid as it gave us an opportunity to structure and plan with the resources to do this. It is actually due to Covid related funding that we were able to develop so much in one year.

Deaf Ex-Mainstreamers Limited

Trustees' report (continued) for the year ended 31 March 2021

Financial review

The net income for the year, after transfers was £7,481, including net income of £400 on unrestricted funds and net income of £7,081 on restricted funds.

Having reviewed our forecasts and reserves we have concluded that the organisation can continue and be treated as a going concern.

This is because we have been awarded funding for 3 years (from July 2021 to June 2024) which will provide a basic service, with a possible reduction in freelance hours. The terms of the grant are to continue to deliver our accessible information to deaf young people about Covid-19, and to work to our health and safety regulations (staff work from home, have online meetings, and events with deaf young people are risk assessed and monitored carefully for social distancing etc.).

We are awaiting the outcome of a larger bid for three years which if successful would enable us to develop the existing service and give sustainability.

There are also plans to apply for funding for new projects, one of which would be for a social enterprise which would be a source of income.

Reserves policy

The charity's free reserves at the year end were £16,244.

Deaf Ex-Mainstreamers Group Ltd (DEX) is a small charity wholly dependent on grants and donations. We need to hold back some funds as reserves in order to:

- a) Cover unexpected and unforeseeable events and gaps in funding.
- b) Protect day-to-day operational costs, e.g. employing temporary staff to cover a long-term sick absence. Freelance staff are contracted-in on a set number of hours per project but there may be pressures on the charity to deliver in a different way, i.e. for leave cover.
- c) Anticipate a source of income, e.g. a grant, not being renewed and in the event of being unable to raise project funding, particularly to create a seamless service from one project end to another new one.
- d) The need to fund short-term deficits in a cash budget, e.g. money may need to be spent before a funding grant is received.

Assessment of DEX reserves level

- a) We are aware of the limitations of restricted grants for projects. We work according to budget plans.
- b) We have a Yorkshire Building Society saving account for the purposes of the reserve fund. We do not currently have tangible fixed assets to sell or offset.
- c) We need to pay for any costs for a final financial statement, and closing down costs. We estimate that £2,000 is the minimum needed to cover for up to six months' activity. The balance sheet is contained in the trustees' annual report.
- d) It is not possible to set aside a specific sum for restricted projects unless we have enough income i.e. donations for the General unrestricted account.
- e) The Board has the responsibility to work with the Treasurer and the Treasurer has duty to inform the Board of any shortfalls. The Board has responsibility to abide by any advice from an independent professional financial institution on its legal duties.
- f) We will use this policy to review the amounts to be reserved at regular intervals, and according to any significant change in financial circumstances.

We will conduct an annual financial risk assessment in order to comply with legal governance duties; or at more regular intervals as required, i.e. for national crises and internal reasons.

The surplus funds are going to be used to complete the Calderdale Deaf Youth Hub which is a commissioned contract.

Deaf Ex-Mainstreamers Limited

Trustees' report (continued) for the year ended 31 March 2021

Statement of trustees' responsibilities

The trustees (who are also the directors for the purposes of company law) are responsible for preparing the Trustees report and the financial statements in accordance with the applicable law and UK Accounting Standards.

Company law requires the trustees to prepare financial accounts 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 the year. In preparing these financial statements, the trustees are required to:

select suitable accounting policies and 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 have been followed, subject to any material departures disclosed and explained in the financial statements;

prepare the accounts on a going concern basis unless it is inappropriate to presume that the charitable company will continue in operation.

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

This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (Charities SORP (FRS102)), and in accordance with the special provisions of the Companies Act 2006 relating to small companies.

Signed on behalf of the board of trustees on

Signed: (Trustee)

Name:

Deaf Ex-Mainstreamers Limited

Independent examiner's report to the trustees of Deaf Ex-Mainstreamers Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2021, which are set out on pages 7 to 13.

Responsibilities and basis of report

As the charity's trustees of the charitable company (and also its directors for the purposes of company law) you are responsible for the preparation of the accounts in accordance with the requirements of the Companies Act 2006 ('the 2006 Act').

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

Independent examiner's statement

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

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

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

Signed: Name: Helen Galvin FCCA

Date:

West Yorkshire Community Accounting Service

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Deaf Ex-Mainstreamers Limited

Statement of Financial Activities

(including summary income and expenditure account)

for the year ended 31 March 2021

	Notes	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Income from:					
Grants and donations	(2)	608	35,398	36,006	10,265
Sales and fundraising		203	-	203	1,586
Gift aid		750	-	750	1,284
Bank interest		3	-	3	12
Total income		<u>1,564</u>	<u>35,398</u>	<u>36,962</u>	<u>13,147</u>
Expenditure on:					
Travel expenses and conferences		35	-	35	310
Rent and room hire		195	-	195	340
Insurance		47	434	481	501
Events and workshops		100	-	100	1,260
Marketing and administration		46	-	46	121
Direct project costs		899	25,818	26,717	12,569
Consultancy		-	-	-	60
Other administration costs		45	-	45	309
Accountancy and independent examination		-	444	444	420
BSL interpreting service		202	1,216	1,418	1,056
Total expenditure		<u>1,569</u>	<u>27,912</u>	<u>29,481</u>	<u>16,946</u>
Net (expenditure) / income		<u>(5)</u>	<u>7,486</u>	<u>7,481</u>	<u>(3,799)</u>
Transfers between funds		<u>405</u>	<u>(405)</u>	<u>-</u>	<u>-</u>
Net movement in funds		<u>400</u>	<u>7,081</u>	<u>7,481</u>	<u>(3,799)</u>
Fund balances brought forward		<u>15,844</u>	<u>7,614</u>	<u>23,458</u>	<u>27,257</u>
Fund balances carried forward	(3)	<u>16,244</u>	<u>14,695</u>	<u>30,939</u>	<u>23,458</u>

All incoming resources and resources expended derive from continuing activities.

Deaf Ex-Mainstreamers Limited

Balance sheet

as at 31 March 2021

	2021	2021	2021	2020
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(4) 990	-	990	286
Cash at bank	(5) 15,698	14,695	30,393	24,012
Total current assets	<u>16,688</u>	<u>14,695</u>	<u>31,383</u>	<u>24,298</u>
Current liabilities:				
amounts falling due within one year				
Accruals	444	-	444	840
Total current liabilities	<u>444</u>	<u>-</u>	<u>444</u>	<u>840</u>
Net assets	<u>16,244</u>	<u>14,695</u>	<u>30,939</u>	<u>23,458</u>
Funds				
Unrestricted funds	16,244	-	16,244	15,844
Restricted funds	-	14,695	14,695	7,614
Total funds	<u>16,244</u>	<u>14,695</u>	<u>30,939</u>	<u>23,458</u>

For the year ending 31 March 2021 the charitable company was entitled to exemption from audit under section 477 of the Companies Act 2006 relating to small companies.

The members have not required the charitable company to obtain an audit of its accounts for the year in question in accordance with section 476. The trustees (who also the directors for the purposes of company law) acknowledge their responsibilities for complying with the requirements of the Act with respect to accounting records and the preparation of accounts.

These accounts have been prepared in accordance with the provisions applicable to companies subject to the small companies' regime and with FRS 102 (effective January 2019).

The financial statements were approved by the board of trustees on

Signed: (Trustee)

Name:

Deaf Ex-Mainstreamers Limited

Notes to the accounts

for the year ended 31 March 2021

1 Accounting policies

Basis of accounting

These accounts have been prepared under the historical cost convention with items recognised at cost or transaction value unless otherwise stated in the relevant note(s) to these accounts. The financial statements have been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (effective 1 January 2019) and with the Charities Act 2011.

The charity constitutes a public benefit entity as defined by FRS 102.

There has been no change to the accounting policies since last year.

No changes have been made to the accounts for previous years.

Going concern

The trustees are satisfied that there are no material uncertainties about the charity's ability to continue.

Incoming resources

All incoming resources are included in the Statement of Financial Activities (SOFA) when the charity becomes entitled to the resources, it is more likely than not that the trustees will receive the resources and the monetary value can be measured with sufficient reliability.

Grants and donations

Grants and donations are only included in the SOFA when the charity has unconditional entitlement to the resources.

Where grants are related to performance and specific deliverables, they are accounted for as the charity earns the right to consideration by its performance.

Donated goods for resale are valued at the amount actually realised upon their sale.

Donated assets, facilities or services are valued at their estimated value to the charity. This is the price that the charity estimates it would pay in the open market for equivalent items; or services and facilities of equivalent utility to the charity.

Expenditure and liabilities

Expenditure is recognised on an accrual basis as a liability is incurred. Liabilities are recognised where it is more likely than not that there is a legal or constructive obligation committing the charity to pay out the resources and the amount of the obligation can be measured with reasonable certainty.

Taxation

As a charity the organisation benefits from rates relief and is generally exempt from income tax and capital gains tax but not from VAT. Irrecoverable VAT is included in the cost of those items to which it relates.

Tangible fixed assets

Tangible fixed assets costing more than £750 are capitalised and included at cost including any incidental expenses of acquisition. Gifted assets are shown at the value to the charity on receipt.

Deaf Ex-Mainstreamers Limited
Notes to the accounts
for the year ended 31 March 2021

1 Accounting policies continued

Fund accounting

Unrestricted funds are available for use at the discretion of the trustees in furtherance of the general objectives of the charity.

Restricted funds are subjected to restrictions on their expenditure imposed by the donor or through the terms of an appeal.

Further explanation of the nature and purpose of each fund is included in the notes to the accounts.

Deaf Ex-Mainstreamers Limited
Notes to the accounts continued
for the year ended 31 March 2021

2 Grants and donations	2021 Unrestricted funds £	2021 Restricted funds £	2021 Total funds £	2020 Total funds £
Awards for All	-	-	-	10,000
Nova Wakefield	-	9,650	9,650	-
Heritage Lottery Fund	-	10,700	10,700	-
The National Emergencies Trust	-	15,048	15,048	-
Donations	608	-	608	265
	<u>608</u>	<u>35,398</u>	<u>36,006</u>	<u>10,265</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Awards for All	7,614	-	7,226	-	388
Covid project	-	1,650	1,488	(162)	-
Development and outreach project	-	10,700	10,457	(243)	-
Live Well project	-	8,000	6,903	-	1,097
Disability action project	-	15,048	1,838	-	13,210
	<u>7,614</u>	<u>35,398</u>	<u>27,912</u>	<u>(405)</u>	<u>14,695</u>

Fund name

Purpose of restriction

Awards for All

For the 'Deaf is Me' project

Covid project

To share information about Covid 19 via plain English and British sign language videos for young people to understand

Development and outreach

To recruit a freelance member of staff to lead on outreach work

Live Well project

To enable DEX to make Covid 19 guidance accessible to deaf young people

Disability action project

To support deaf young people on the impact Covid 19 has made on their lives

The transfer figures relate to grant underspends and the funder has allowed us to use them on unrestricted activity

Deaf Ex-Mainstreamers Limited
Notes to the accounts continued
for the year ended 31 March 2021

4 Debtors and prepayments

	2021	2020
	£	£
Debtors	750	-
Prepayments	240	-
	<u>990</u>	<u>-</u>

5 Cash at bank

	2021	2020
	£	£
HSBC current account	27,994	21,616
Yorkshire Building Society	2,399	2,396
	<u>30,393</u>	<u>24,012</u>

6 Related party transactions

Trustee expenses

No trustee received any expenses during this year or the previous year.

Trustee remuneration and benefits

No trustee received any remuneration or benefit during this or the previous year.

Deaf Ex-Mainstreamers Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2021

	2021 Unrestricted funds £	2020 Unrestricted funds £	2021 Restricted funds £	2020 Restricted funds £	2021 Total funds £	2020 Total funds £
Income						
Grants and donations	608	265	35,398	10,000	36,006	10,265
Sales and fundraising	203	1,586	-	-	203	1,586
Gift aid	750	1,284	-	-	750	1,284
Bank interest	3	12	-	-	3	12
Total income	1,564	3,147	35,398	10,000	36,962	13,147
Expenditure						
Travel expenses and conferences	35	310	-	-	35	310
Rent and room hire	195	340	-	-	195	340
Insurance	47	501	434	-	481	501
Events and workshops	100	1,260	-	-	100	1,260
Marketing and administration	46	121	-	-	46	121
Direct project costs	899	5,802	25,818	6,767	26,717	12,569
Consultancy	-	60	-	-	-	60
Other administration costs	45	309	-	-	45	309
Accountancy and independent exam	-	420	444	-	444	420
BSL interpreting service	202	1,056	1,216	-	1,418	1,056
Total expenditure	1,569	10,179	27,912	6,767	29,481	16,946
Net (expenditure) / income	(5)	(7,032)	7,486	3,233	7,481	(3,799)
Transfers between funds	405	1,544	(405)	(1,544)	-	-
Net movement in funds	400	(5,488)	7,081	1,689	7,481	(3,799)
Fund balances brought forward	15,844	21,332	7,614	5,925	23,458	27,257
Fund balances carried forward	16,244	15,844	14,695	7,614	30,939	23,458