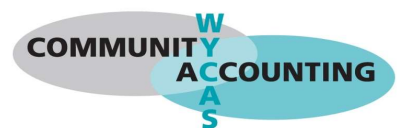


Deaf Experience Limited

Charity number 1114319

A company limited by guarantee number 05608965

Annual Report and Financial Statements for the year ended 31 March 2022



West Yorkshire Community Accounting Service

Deaf Experience Limited

Annual Report and Financial Statements for the year ended 31 March 2022

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Prepared by West Yorkshire Community Accountancy Service CIO

Deaf Experience Limited

Trustees' report for the year ended 31 March 2022

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		resigned May 2022
John Smith		resigned January 2022
Aquib Karim		resigned September 2021
Falak Sher Adil		
Moshin Patel		
Charity number	1114319	Registered in England and Wales
Company number	05608965	Registered in England and Wales
Registered and principal address	Bankers	
Leeds Society For Deaf And Blind People	HSBC Bank plc	Yorkshire Building Society
St Mary's Road	66 Westgate	30-32 Kirkgate
Leeds	Wakefield	Wakefield
LS9 7DP	WF1 1XB	WF1 1TG

Independent examiner

Simon Bostrom FCIE

West Yorkshire Community Accountancy Service CIO

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 Experience Limited

Trustees' report (continued) for the year ended 31 March 2022

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-in 4 freelance staff, 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 31st 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. Also delivered weekly online lunch-time drop in sessions which had regular attendees who are 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. Outreach for this 18+ developed, finding 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 – streamlined staff invoices/expenses claim forms so there is less paperwork, saving staff and treasurer's time.

Advocacy – This was previously delivered by a trustee volunteer, but is now provided by staff 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.

Staff 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 in 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 Experience Limited

Trustees' report (continued) for the year ended 31 March 2022

Financial review

The net income for the year was £41,114, including net expenditure of £59 on unrestricted funds and net income of £41,173 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £5,811.

Background

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.

Deaf Experience Limited

Trustees' report (continued) for the year ended 31 March 2022

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 Experience Limited

Independent examiner's report to the trustees of Deaf Experience Limited

I report to the charity trustees on my examination of the accounts of the charitable company for the year ended 31 March 2022, which are set out on pages 7 to 12.

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: Simon Bostrom FCIE

Date:

West Yorkshire Community Accountancy Service CIO

Stringer House
34 Lupton Street
Leeds
LS10 2QW

Deaf Experience Limited
Statement of Financial Activities
(including summary income and expenditure account)
for the year ended 31 March 2022

	Notes	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
Income from:					
Grants and donations	(2)	133	113,555	113,688	36,006
Sales and fundraising		150	-	150	203
Gift aid		23	-	23	750
Bank interest		12	-	12	3
Total income		<u>318</u>	<u>113,555</u>	<u>113,873</u>	<u>36,962</u>
Expenditure on:					
Travel expenses and conferences		-	5,565	5,565	35
Rent and room hire		10	3,254	3,264	195
Insurance		240	230	470	481
Events and workshops		-	428	428	100
Marketing and administration		-	50	50	46
Direct project costs		-	56,098	56,098	26,717
Other administration costs		122	-	122	45
Accounts and independent examination		-	444	444	444
BSL interpreting service		-	6,298	6,298	1,418
Bank Charges		5	15	20	-
Total expenditure		<u>377</u>	<u>72,382</u>	<u>72,759</u>	<u>29,481</u>
Net income / (expenditure)		<u>(59)</u>	<u>41,173</u>	<u>41,114</u>	<u>7,481</u>
Fund balances brought forward		<u>5,870</u>	<u>25,069</u>	<u>30,939</u>	<u>23,458</u>
Fund balances carried forward	(3)	<u>5,811</u>	<u>66,242</u>	<u>72,053</u>	<u>30,939</u>

All incoming resources and resources expended derive from continuing activities.

Deaf Experience Limited

Balance sheet

as at 31 March 2022

	2022	2022	2022	2021
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(4) -	251	251	990
Cash at bank	6,260	65,991	72,251	30,393
Total current assets	<u>6,260</u>	<u>66,242</u>	<u>72,502</u>	<u>31,383</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(5) 449		449	444
Total current liabilities	<u>449</u>	<u>-</u>	<u>449</u>	<u>444</u>
Net current assets / (liabilities)	<u>5,811</u>	<u>66,242</u>	<u>72,053</u>	<u>30,939</u>
Net assets	<u>5,811</u>	<u>66,242</u>	<u>72,053</u>	<u>30,939</u>
Funds				
Unrestricted funds	5,811	-	5,811	5,870
Restricted funds	-	66,242	66,242	25,069
Total funds	<u>5,811</u>	<u>66,242</u>	<u>72,053</u>	<u>30,939</u>

For the year ending 31 March 2022 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 Experience Limited

Notes to the accounts

for the year ended 31 March 2022

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.

A change has been made in respect of the treatment of the Calderdale Deaf Association funding. In previous year's this had been treated as unrestricted contract income. After a detailed review of the terms the decision was made to treat the funding as restricted. The effect of the change was to increase the opening balance on restricted funds by £10,374.

No other 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.

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.

Pensions

The charity operates a defined contribution scheme for the benefit of its employees. The costs of contributions are recognised in the year they are payable.

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.

Leases

Rents under operating leases are charged on a straight line basis over the lease term or to an earlier date if the lease can be determined without financial penalty.

Deaf Experience Limited
Notes to the accounts continued
for the year ended 31 March 2022

2 Grants and donations	2022 Unrestricted funds £	2022 Restricted funds £	2022 Total funds £	2021 Total funds £
National Lottery Community Fund		38,695	38,695	-
Nova Wakefield	-	24,844	24,844	9,650
The National Emergencies Trust	-	5,016	5,016	15,048
Tudor Trust	-	45,000	45,000	-
Heritage Lottery Fund	-	-	-	10,700
Donations	133	-	133	608
	<u>133</u>	<u>113,555</u>	<u>113,688</u>	<u>36,006</u>

3 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Awards for All	388	-	388	-	-
Calderdale Deaf Association	10,374	-	2,554	-	7,820
Live Well project	1,097	-	1,097	-	-
Disability action project	13,210	5,016	18,226	-	-
Live Well 2	-	16,854	16,854	-	-
Tudor Trust	-	45,000	24,155	-	20,845
Live Well Health Advocacy	-	7,990	5,208	-	2,782
National Lottery	-	38,695	3,900	-	34,795
	<u>25,069</u>	<u>113,555</u>	<u>72,382</u>	<u>-</u>	<u>66,242</u>

Fund name	Purpose of restriction
Awards for All	For the 'Deaf is Me' project
Calderdale Deaf Association	Towards the costs of a deaf-focused youth work programme
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
Live Well 2	To involve deaf young people in creating content about Covid-19 guidelines
Tudor Trust	To part-fund the continuity of advocacy and social support services for deaf young people aged 17 – 30 in Yorkshire
Live Well Health Advocacy	To deliver health advocacy for deaf young people aged 17 - 30
National Lottery	To part-fund the continuity of advocacy and social support services for deaf young people aged 17 – 30 in Yorkshire

4 Debtors and prepayments	2022 £	2021 £
Debtors	-	750
Prepayments	<u>251</u>	<u>240</u>
	<u>251</u>	<u>990</u>

Deaf Experience Limited
Notes to the accounts continued
for the year ended 31 March 2022

5 Creditors and accruals

	2022	2021
	£	£
Accruals	449	444
	<u>449</u>	<u>444</u>

6 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

During the year Georgina Brown (Trustee) received £1,749 (2021: £0) for finance officer work

The legal authority for the payment is via a provision within the charity's governing document.

7 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2022	2021
	£	£
Within one year	5,000	-
In the second to fifth years inclusive	9,166	-
Over five years from the balance sheet date	-	-
	<u>14,166</u>	<u>-</u>

Deaf Experience Limited

Statement of Financial Activities including comparatives for all funds (including summary income and expenditure account) for the year ended 31 March 2022

	2022 Unrestricted funds £	2021 Unrestricted funds £	2022 Restricted funds £	2021 Restricted funds £	2022 Total funds £	2021 Total funds £
Income						
Grants and donations	133	608	113,555	35,398	113,688	36,006
Sales and fundraising	150	203	-	-	150	203
Gift aid	23	750	-	-	23	750
Bank interest	12	3	-	-	12	3
Total income	318	1,564	113,555	35,398	113,873	36,962
Expenditure						
Travel expenses and conferences	-	-	5,565	35	5,565	35
Rent and room hire	10	-	3,254	195	3,264	195
Insurance	240	-	230	481	470	481
Events and workshops	-	-	428	100	428	100
Marketing and administration	-	-	50	46	50	46
Direct project costs	-	-	56,098	26,717	56,098	26,717
Other administration costs	122	-	-	45	122	45
Accounts and independent examination	-	-	444	444	444	444
BSL interpreting service	-	44	6,298	1,374	6,298	1,418
Bank Charges	5	-	15	-	20	-
Total expenditure	377	44	72,382	29,437	72,759	29,481
Net income / (expenditure)	(59)	1,520	41,173	5,961	41,114	7,481
Transfers between funds	-	405	-	(405)	-	-
Net movement in funds	(59)	1,925	41,173	5,556	41,114	7,481
Fund balances brought forward	5,870	3,945	25,069	19,513	30,939	23,458
Fund balances carried forward	5,811	5,870	66,242	25,069	72,053	30,939