

Deaf Experience Limited

Charity number 1114319

A company limited by guarantee number 05608965

Annual Report and Financial Statements for the year ended 31 March 2023



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COMMUNITY ACCOUNTING
WEST YORKSHIRE

Deaf Experience Limited

Annual Report and Financial Statements for the year ended 31 March 2023

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Prepared by West Yorkshire Community Accountancy Service CIO

Deaf Experience Limited

Trustees' report for the year ended 31 March 2023

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
Gillian Jones Leach	Chair	
Georgina Brown	Treasurer	Resigned 9 September 2023
David Leach		
Khalid Ashraf		
Frank Daltrey	Secretary	
Stephen Gibson		Resigned 9 September 2023
Ian Randell		
Andrew Smith		Resigned 21 May 2022
Falak Adil		
Mohsin Patel		
Sohaib Khan		Appointed 19 November 2022
Thomas Prideaux		Appointed 9 September 2023
Harriet Rice		Appointed 9 September 2023

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

Rhys North ACA

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 as amended 22 January 2022 and 21 May 2022. 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 2023

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 (BSL) and is working towards more deaf children being able to access BSL.

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 have four part-time employees, one of whom we promoted to Executive Officer in October 2022, in addition to a freelance finance worker and web host /IT support. We have trained up and supported them to deliver:

- DEX Deaf Youth Council – We deliver monthly face to face educational and social events to bring deaf young people together, meet deaf role models, support their personal and professional development, improve their confidence and deaf identity, and reduce isolation. Examples include learning signed songs with Fletch@, a well known signed song performer, and a visit to Yorkshire Sculpture Park led by a deaf artist, Martin Glover. We provide on-demand 1:1 advocacy support, and a British Sign Language club to support deaf young people who wish to develop signing skills to communicate. We deliver schools and college outreach sessions and carry out professional networking to promote our services as widely as possible.
- DEX Deaf Youth Hub – We have delivered bi-monthly social sessions to bring deaf young people aged 11-17 together as most are in mainstream education and have reduced opportunity to meet others like them, receiving excellent feedback. We also delivered a schools away day at a local activity centre, bringing together secondary aged deaf students from across Kirklees and Bradford. We were successful in achieving further funding for the project to continue until at least February 2024, offer monthly sessions instead of bi-monthly and two parents information sessions. We continue to work with local Hearing Support Working Groups and HI teams to identify ways of working together and promote the DDYH
- 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 have developed a good network with people online, resulting in glowing testimonials.
- Donations – We have signed up to a website platform called, 'EasyFundraising', where we are anticipating a significant increase of income over the coming years for the charity and to build up reserves.
- Finance – streamlined staff invoices/expenses claim forms, so there is less paperwork, saving staff and Treasurer 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 using Microsoft Teams online storage.
- Staff and volunteer training – We attended free online training on governance and management on several occasions.

Deaf Experience Limited

Trustees' report (continued) for the year ended 31 March 2023

Achievements and performance continued

- Work on British Sign Language Act – with other deaf organisations was challenging but we have supported a Bill which was read in parliament on 16 June 2021 and became law in April (BSL Act 2022). We have conducted and published research into BSL's status as an endangered language and we are currently liaising with UNESCO regarding the protection of BSL and other world sign languages.

Financial review

The net income for the year was £7,139, including net income of £8,256 on unrestricted funds and net expenditure of £1,117 on restricted funds.

Reserves policy

The charity's free reserves, excluding fixed assets, at the year end were £14,067.

Deaf Experience Limited (DEX) is a small charity wholly dependent on grants and donations. We need to hold back some funds as reserves in order to:

- 1 Cover unexpected and unforeseeable events and gaps in funding.
- 2 Protect day-to-day operational costs, e.g., employing temporary staff to cover any long-term sick absence. Four employed staff and three freelance staff are contracted to work on a set number of hours per project but there may be pressures on the charity to deliver in a different way such as for leave cover.
- 3 Be prepared for a source of income, e.g., a grant not being renewed and the event of being unable to raise project funding straight away. This means we can offer a seamless service from one project end to a new one.
- 4 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.
- 5 We have an annual preparation of accounts by an independent examiner to help us.

Assessment of DEX reserves level:

The Board is now working towards a minimum reserves level of £9,000 which up to now has been unrealistic. However, the recent increase in staff, success in funding bids and development of a Business Plan means the Board anticipate an increase in income for the unrestricted General Account.

We are aware of the limitations of restricted grants for projects. We work according to budget plans.

We have a Yorkshire Building Society saving account for the purposes of a reserve,

We do not have any tangible fixed assets to sell.

We need to pay for any costs for a final financial statement.

We estimate that £9,000 is the minimum needed to cover for one month's notice period for all staff and costs to close the charity.

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.

The Board has responsibility to work with the Treasurer and the Treasurer has a duty to inform the Board of any shortfalls. The Board has responsibility to abide by any advice from an independent professional financial institution.

Deaf Experience Limited

Trustees' report (continued) for the year ended 31 March 2023

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.

Approved by the board of trustees on 18/11/2023

Thomas Prideaux (Trustee)

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 2023, 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.

Rhys North ACA

20/11/2023

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 2023

	Notes	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Income from:					
Grants and donations	(2)	6,171	102,829	109,000	113,688
Contract income		6,948	-	6,948	-
Fundraising		1,018	-	1,018	150
Gift aid		214	-	214	23
Bank interest		-	-	-	12
Other income		110	-	110	-
Total income		14,461	102,829	117,290	113,873
Expenditure on:					
Salaries NI and pensions	(3)	5,200	63,197	68,397	-
Travel expenses and conferences		150	4,392	4,542	5,565
Rent and room hire		-	6,738	6,738	3,264
Insurance		-	502	502	470
Events and workshops		232	7,803	8,035	428
Marketing and administration		-	521	521	50
Direct project costs		-	10,340	10,340	56,098
Other administration costs		-	590	590	122
Accounts and independent examination		343	444	787	444
BSL interpreting service		280	2,146	2,426	6,298
IT and website		-	3,730	3,730	20
Training		-	2,725	2,725	-
Equipment		-	818	818	-
Total expenditure		6,205	103,946	110,151	72,759
Net income / (expenditure)		8,256	(1,117)	7,139	41,114
Fund balances brought forward		5,811	66,242	72,053	30,939
Fund balances carried forward	(4)	14,067	65,125	79,192	72,053

All incoming resources and resources expended derive from continuing activities.

Deaf Experience Limited
Balance sheet
as at 31 March 2023

	2023	2023	2023	2022
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 214	352	566	251
Cash at bank	14,910	68,620	83,530	72,251
Total current assets	<u>15,124</u>	<u>68,972</u>	<u>84,096</u>	<u>72,502</u>
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) 1,057	3,847	4,904	449
Total current liabilities	<u>1,057</u>	<u>3,847</u>	<u>4,904</u>	<u>449</u>
Net current assets / (liabilities)	<u>14,067</u>	<u>65,125</u>	<u>79,192</u>	<u>72,053</u>
Net assets	<u>14,067</u>	<u>65,125</u>	<u>79,192</u>	<u>72,053</u>
Funds				
Unrestricted funds	14,067	-	14,067	5,811
Restricted funds	-	65,125	65,125	66,242
Total funds	<u>14,067</u>	<u>65,125</u>	<u>79,192</u>	<u>72,053</u>

For the year ending 31 March 2023 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 are 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 18/11/2023

Thomas Prideaux (Trustee)

Deaf Experience Limited

Notes to the accounts

for the year ended 31 March 2023

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, if 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 2023

2 Grants and donations	2023 Unrestricted funds £	2023 Restricted funds £	2023 Total funds £	2022 Total funds £
Calderdale Deaf Association	-	521	521	-
Leeds City Council (LCC)	-	250	250	-
Masonic Charitable Foundation	5,000	-	5,000	-
National Lottery Community Fund (NLCF)	-	79,558	79,558	38,695
The Tudor Trust	-	22,500	22,500	45,000
Nova Wakefield	-	-	-	24,844
The National Emergencies Trust	-	-	-	5,016
Other donations	1,171	-	1,171	133
	<u>6,171</u>	<u>102,829</u>	<u>109,000</u>	<u>113,688</u>

3 Staff costs and numbers	2023 £	2022 £
Gross salaries	67,300	-
Social security costs	4,552	-
Employment allowance	(4,552)	-
Pensions	1,097	-
	<u>68,397</u>	<u>-</u>

The average number of employees during the year was 3.9, being an average of 2.1 full time equivalent (2022: 0, 0 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2023 £	2022 £
Costs of the scheme to the charity for the year	1,097	-
Amount of any contributions outstanding at the year end	359	-

4 Restricted funds	Balance b/f £	Incoming £	Outgoing £	Transfers £	Balance c/f £
Calderdale Deaf Association	7,820	521	7,779	-	562
The Tudor Trust	20,845	22,500	25,794	-	17,551
Live Well Health Advocacy	2,782	-	2,782	-	-
NLCF - Advocacy Support	34,795	70,058	66,632	-	38,221
LCC - International Day of Disabled People	-	250	250	-	-
NLCF - DDYH	-	9,500	709	-	8,791
	<u>66,242</u>	<u>102,829</u>	<u>103,946</u>	<u>-</u>	<u>65,125</u>

For restricted fund descriptions see next page.

Deaf Experience Limited

Notes to the accounts continued

for the year ended 31 March 2023

4 Restricted funds continued

Fund name	Purpose of restriction
Calderdale Deaf Association	Towards the costs of a deaf-focused youth work programme
The 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
NLCF - Advocacy Support	To part-fund the continuity of advocacy and social support services for deaf young people aged 17 – 30 in Yorkshire
LCC - International Day of Disabled People	To create and share a video resource for social media highlighting that deafness is an invisible disability
NLCF - DDYH	To support the development of our group for deaf young people aged 11-17 in West Yorkshire, and provide parent information sessions

5 Debtors and prepayments

	2023	2022
	£	£
Debtors	214	-
Prepayments	352	251
	<u>566</u>	<u>251</u>

6 Creditors and accruals

	2023	2022
	£	£
Accruals	792	449
Taxation and social security	617	-
Other creditors	3,495	-
	<u>4,904</u>	<u>449</u>

7 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 £3,405 (2022: £1,749) for finance officer work.

Legal authority for the payment

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £23,314 (previous year: £0).

8 Operating leases

Expected future minimum lease payments over the remaining life of the lease, analysed into the period in which the commitment falls due:	2023	2022
	£	£
Within one year	5,000	5,000
In the second to fifth years inclusive	4,167	9,166
	<u>9,167</u>	<u>14,166</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 2023

	2023 Unrestricted funds £	2022 Unrestricted funds £	2023 Restricted funds £	2022 Restricted funds £	2023 Total funds £	2022 Total funds £
Income						
Grants and donations	6,171	133	102,829	113,555	109,000	113,688
Contract income	6,948	-	-	-	6,948	-
Fundraising	1,018	150	-	-	1,018	150
Gift aid	214	23	-	-	214	23
Bank interest	-	12	-	-	-	12
Other income	110	-	-	-	110	-
Total income	14,461	318	102,829	113,555	117,290	113,873
Expenditure						
Salaries NI and pensions	5,200	-	63,197	-	68,397	-
Travel expenses and conferences	150	-	4,392	5,565	4,542	5,565
Rent and room hire	-	10	6,738	3,254	6,738	3,264
Insurance	-	240	502	230	502	470
Events and workshops	232	-	7,803	428	8,035	428
Marketing and administration	-	-	521	50	521	50
Direct project costs	-	-	10,340	56,098	10,340	56,098
Other administration costs	-	122	590	-	590	122
Accounts & independent examination	343	-	444	444	787	444
BSL interpreting service	280	-	2,146	6,298	2,426	6,298
IT and website	-	5	3,730	15	3,730	20
Training	-	-	2,725	-	2,725	-
Equipment	-	-	818	-	818	-
Total expenditure	6,205	377	103,946	72,382	110,151	72,759
Net income / (expenditure)	8,256	(59)	(1,117)	41,173	7,139	41,114
Fund balances brought forward	5,811	5,870	66,242	25,069	72,053	30,939
Fund balances carried forward	14,067	5,811	65,125	66,242	79,192	72,053