

Deaf Experience Limited

Charity number 1114319

A company limited by guarantee number 05608965

Annual Report and Financial Statements for the year ended 31 March 2024



Deaf Experience Limited

Annual Report and Financial Statements for the year ended 31 March 2024

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Prepared by West Yorkshire Community Accountancy Service CIO

Deaf Experience Limited

Trustees' report for the year ended 31 March 2024

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		
Falak Adil		
Mohsin Patel		
Harriet Rice		Appointed 9 September 2023
Sohaib Khan		Resigned 25 January 2024
Thomas Prideaux	Treasurer	Appointed 9 September 2023, Resigned 8 June 2024
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 2024

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

During the 2023/2024 year, we have 3 part-time employees, in addition to 1 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 filming BSL stories for objects on display at Leeds City Museum, LazerZone, Sign Songs, Samba drumming event, Zumba session, Go Ape, BSL interpreted performance of Cinderella, ice-skating, and a residential trip to Scotland visiting an old deaf school, Scottish Parliament building, meeting a BSL officer, World of Illusions and Edinburgh Castle. We established a partnership with TransPennine trains helping deaf young people improve confidence travelling on trains and support available to them. We attended a Leeds Local Offer event, attended an outreach session at Leeds City Museum for the International Day of Disabled People, and we delivered a presentation on deaf aspirations/career options at Bradford Talking Media's Deaf Expressions. 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 provided fun events such as ice-skating, LazerZone, Samba drumming and BSL interpreted performance of Cinderella, which were joint events with DDYC group. Other separate activities include bowling, karting at DriftStop, Leeds, and Looney Golf. We also organised crafts and games event with a professional artist to give young deaf people an opportunity to create some artwork for display at Leeds City Museum. A parents' session was organised for their child to explore their transition to further education with information from Leeds Sensory Services. 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 developed a good network with people online, resulting in glowing testimonials.

Deaf Experience Limited

Trustees' report (continued) for the year ended 31 March 2024

Achievements and performance continued

- Donations – Having registered the charity on a new fundraising platform called, 'EasyFundraising' in early 2023, DEX had received a positive income, which will assist with the general running costs of the charity as well as contributing towards its reserves.
- Finance – streamlined staff invoices/expenses claim forms, so there is less paperwork, saving staff and Treasurer's time.
- Advocacy – Advocacy support is now provided by staff. 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 – In September 2023, we attended Safeguarding training for the staff and Trustees of the charity, which was organised by the Senior Consultant of NSPC. In addition to this, we attended free online training on governance and management on several occasions. We also attended a two day training course from Royal Association for Deaf People, received training from Crisis Prevention Institute on trauma informed approaches to de-escalating conflict, and we attended a training session provided by SEF First Aid Assistance.
- Leeds University and Leeds Beckett University jointly applied with DEX for funding to conduct further research to protect BSL, unsuccessfully. We continue to liaise with UNESCO regarding BSL and other world sign languages' endangerment.

Financial review

The net expenditure for the year was £20,292, including net expenditure of £2,189 on unrestricted funds and net expenditure of £18,103 on restricted funds.

Reserves policy

The charity's free reserves at the year end were £11,878.

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.

Deaf Experience Limited

Trustees' report (continued) for the year ended 31 March 2024

Assessment of DEX reserves level:

The Board aims to have a minimum reserves level of £9,000.

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

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 2024

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 on11.12.24..

Signed: G. Jones-Leach (Trustee)

Name: GILLIAN JONES - LEACH

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 2024, which are set out on pages 8 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: Rhys North ACA

11/12/2024

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 2024

	Notes	2024 Unrestricted funds £	2024 Restricted funds £	2024 Total funds £	2023 Total funds £
Income from:					
Grants and donations	(2)	1,283	91,280	92,563	109,000
Contract income		2,620	-	2,620	6,948
Fundraising		-	-	-	1,018
Gift aid		854	-	854	214
Bank interest		142	-	142	-
Other income		120	-	120	110
Total income		5,019	91,280	96,299	117,290
Expenditure on:					
Salaries NI and pensions	(3)	6,707	66,900	73,607	68,397
Travel expenses and conferences		30	2,491	2,521	4,542
Rent and room hire		-	6,617	6,617	6,738
Insurance		-	666	666	502
Events and workshops		-	4,230	4,230	8,035
Marketing and administration		-	145	145	521
Direct project costs		75	11,384	11,459	10,340
Other administration costs		396	2,005	2,401	590
Independent examination		-	1,056	1,056	787
BSL interpreting service		-	4,847	4,847	2,426
IT and website		-	3,065	3,065	3,730
Training		-	5,301	5,301	2,725
Equipment		-	676	676	818
Total expenditure		7,208	109,383	116,591	110,151
Net income / (expenditure)		(2,189)	(18,103)	(20,292)	7,139
Fund balances brought forward		14,067	65,125	79,192	72,053
Fund balances carried forward	(4)	11,878	47,022	58,900	79,192

All incoming resources and resources expended derive from continuing activities.

Deaf Experience Limited
Balance sheet
as at 31 March 2024

	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	£	£	£	£
Current assets				
Debtors and prepayments	(5) 1,189	315	1,504	566
Cash at bank	10,689	49,998	60,687	85,530
Total current assets	11,878	50,313	62,191	86,096
Current liabilities:				
amounts falling due within one year				
Creditors and accruals	(6) -	3,291	3,291	4,904
Total current liabilities	-	3,291	3,291	4,904
Net current assets / (liabilities)	11,878	47,022	58,900	81,192
Net assets	11,878	47,022	58,900	81,192
Funds				
Unrestricted funds	11,878	-	11,878	14,067
Restricted funds	-	47,022	47,022	65,125
Total funds	11,878	47,022	58,900	79,192

For the year ending 31 March 2024 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 ...1.1.2024...

Signed: G. Jones - Leach (Trustee)

Name: G. JONES - LEACH (Chair)

Deaf Experience Limited

Notes to the accounts

for the year ended 31 March 2024

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 2024

2 Grants and donations	2024	2024	2024	2023
	Unrestricted	Restricted	Total	Total
	funds	funds	funds	funds
	£	£	£	£
Leeds City Council (LCC)	-	280	280	250
National Lottery Community Fund (NLCF)	-	68,500	68,500	79,558
The Tudor Trust	-	22,500	22,500	22,500
Calderdale Deaf Association (CDA)	-	-	-	521
The Masonic Charitable Foundation	-	-	-	5,000
Other donations	1,283	-	1,283	1,171
	<u>1,283</u>	<u>91,280</u>	<u>92,563</u>	<u>109,000</u>

3 Staff costs and numbers	2024	2023
	£	£
Gross salaries	71,795	67,300
Social security costs	5,505	4,552
Employment allowance	(5,000)	(4,552)
Pensions	1,307	1,097
	<u>73,607</u>	<u>68,397</u>

The average number of employees during the year was 3.5, being an average of 2 full time equivalent (2023: 3.9, 2 FTE). There were no employees with emoluments above £60,000.

Defined contribution pension scheme	2024	2023
	£	£
Costs of the scheme to the charity for the year	1,307	1,097
Amount of any contributions outstanding at the year end	296	359

4 Restricted funds	Balance b/f	Incoming	Outgoing	Transfers	Balance c/f
	£	£	£	£	£
NLCF - DDYH	8,791	-	8,791	-	-
LCC - International Day of Disabled People	-	280	280	-	-
NLCF - Advocacy Support	38,221	68,500	70,844	-	35,877
The Tudor Trust	17,551	22,500	28,906	-	11,145
Calderdale Deaf Association	562	-	562	-	-
	<u>65,125</u>	<u>91,280</u>	<u>109,383</u>	<u>-</u>	<u>47,022</u>

Fund name	Purpose of restriction
NLCF - DDYH	To support the development of our group for deaf young people aged 11-17 in West Yorkshire, and provide parent information sessions.
LCC - International Day of Disabled People	To part-fund the continuity of advocacy and social support services for deaf young people aged 17-30 in Yorkshire.
NLCF - Advocacy Support	To part-fund the continuity of advocacy and social support services for deaf young people aged 17-30 in Yorkshire.
The Tudor Trust	To part-fund the continuity of advocacy and social support services for deaf young people aged 17-30 in Yorkshire.
Calderdale Deaf Association	Towards the costs of a deaf-focused youth work programme.

Deaf Experience Limited
Notes to the accounts continued
for the year ended 31 March 2024

5 Debtors and prepayments	2024	2023
	£	£
Debtors	1,189	214
Prepayments	315	352
	<u>1,504</u>	<u>566</u>

6 Creditors and accruals	2024	2023
	£	£
Trade creditors	719	-
Accruals	1,056	792
Taxation and social security	1,220	617
Other creditors	296	3,495
	<u>3,291</u>	<u>4,904</u>

7 Related party transactions

Trustee expenses

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

Trustee remuneration and benefits

	2024	2023
	£	£
Name of trustee	Description of transaction	
Georgina Brown	Freelance finance officer	
	3,437	3,405
	<u>3,437</u>	<u>3,405</u>

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

Remuneration and benefits received by key management personnel

The total employee benefits received by key management personnel were £17,576 (previous year: £23,314).

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:	2024	2023
	£	£
Within one year	4,167	5,000
In the second to fifth years inclusive	-	4,167
	<u>4,167</u>	<u>9,167</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 2024

	2024	2023	2024	2023	2024	2023
	Unrestricted	Unrestricted	Restricted	Restricted	Total	Total
	funds	funds	funds	funds	funds	funds
	£	£	£	£	£	£
Income						
Grants and donations	1,283	6,171	91,280	102,829	92,563	109,000
Contract income	2,620	6,948	-	-	2,620	6,948
Fundraising	-	1,018	-	-	-	1,018
Gift aid	854	214	-	-	854	214
Bank interest	142	-	-	-	142	-
Other income	120	110	-	-	120	110
Total income	5,019	14,461	91,280	102,829	96,299	117,290
Expenditure						
Salaries NI and pensions	6,707	5,200	66,900	63,197	73,607	68,397
Travel expenses and conferences	30	150	2,491	4,392	2,521	4,542
Rent and room hire	-	-	6,617	6,738	6,617	6,738
Insurance	-	-	666	502	666	502
Events and workshops	-	232	4,230	7,803	4,230	8,035
Marketing and administration	-	-	145	521	145	521
Direct project costs	75	-	11,384	10,340	11,459	10,340
Other administration costs	396	-	2,005	590	2,401	590
Independent examination	-	343	1,056	444	1,056	787
BSL interpreting service	-	280	4,847	2,146	4,847	2,426
IT and website	-	-	3,065	3,730	3,065	3,730
Training	-	-	5,301	2,725	5,301	2,725
Equipment	-	-	676	818	676	818
Total expenditure	7,208	6,205	109,383	103,946	116,591	110,151
Net income / (expenditure)	(2,189)	8,256	(18,103)	(1,117)	(20,292)	7,139
Fund balances brought forward	14,067	5,811	65,125	66,242	79,192	72,053
Fund balances carried forward	11,878	14,067	47,022	65,125	58,900	79,192