

**PROMOTING DEAF ISSUES**

**Registered Charity Number 1115671**

**Financial Statements and Trustees' Report**

**For the year ended 31 December 2021**

**Promoting Deaf Issues**  
**Registered Charity Number 1115671**  
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**Promoting Deaf Issues**  
**Registered Charity Number 1115671**

**Trustees of and Advisors to the Trust**

<b>Trustee</b>		<b>Appointed</b>
Derek Carline	Chair	13 October 2014
Maggie Mackay	Trustee	13 October 2014
Liz Quartey	Trustee	25 October 2018

**Administrative address:** 24 South Drive  
Chorlton-cum-Hardy  
Manchester M21 8DY

**Bankers:** Lloyds Bank  
Market St  
Manchester

**Independent Examiner:** Dunhams Chartered Accountants  
11 Warwick Rd  
Old Trafford  
Manchester  
M16 0QQ

**Promoting Deaf Issues**  
**Registered Charity Number 1115671**  
**Report of the Trustees for the year ended 31 December 2021**

**Constitution, Objective and Policies**

The Promoting Deaf Issues Trust is governed by a Scheme dated 7 July 2006, approved by the Charity Commission.

The Foundation is administered by the Trustees.

The Trustees meet as appropriate to decide on investment policy, and to approve grants and awards.

The objective of the Trust is:

The provision of grants to support research, and development work in deafness and the training of teachers of lip reading, training of lipspeakers, training in deaf awareness and communication tactics, and in providing support to deaf people.

**Achievements and Performance**

Promoting Deaf Issues (PDI) works either through Manchester Centre for Deaf Studies (MCDS) ([www.manchesterdeafstudies.org](http://www.manchesterdeafstudies.org)) or Deafness Matters (DM) ([www.deafnessmatters.org](http://www.deafnessmatters.org)).

PDI, MCDS and DM also work with the professional associations for lipreading teachers (Association for Teachers of Lipreading to Adults - ATLA) and lipspeakers (Association of Lipspeakers - ALS).

MCDS and DM also work with Ofqual recognised Awarding Organisations – currently Signature. (The lipspeaker training course is based on the National Occupational Standards (NOS) for lipspeaking which our MCDS team worked so hard to contribute to.) The lipspeaking course is a self-funding course.

**Lipspeaker Training:**

All the students who have finished the 2020 course so far have been successful and were thereby able to register as professional lipspeakers with NRCPPD (The National Registers of Communication Professionals Working with Deaf and Deafblind People). Zoom was found to be extremely useful in helping students to become highly competent lipspeakers and thereby successfully complete the lipspeaker training course. A new lipspeaker training course is being planned to start 2022/2023. It will be part face-to-face group tuition; part zoom group tuition and part zoom individual tuition. Students will thereby benefit from the different methods of teaching.

Zoom individual tuition sessions involve one student working with two members of the tutorial team. (I.e. a hearing lipspeaker training and assessing tutor and a deaf lipspeaker training and assessing tutor who lipreads).

**Lipreading and Managing your Hearing Loss Classes**

PDI continued to provide a 'Lipreading and Managing your Hearing Loss' classes until March 2020 when it was closed because of Covid. As many of the class members have health issues it was deemed too risky to restart 'Lipreading and Managing your Hearing Loss' classes until October 2021 because of Covid. These classes normally follow the academic year and are mainly concerned with the development and maintenance of lipreading skills as well as the provision of information on equipment and strategies for managing hearing loss. The classes are in the recently newly refurbished Withington Library. The library provided and is continuing to provide the room for no charge as lipreading tuition provides a benefit for the public and is provided for free by PDI.

## **Promoting Deaf Issues**

**Registered Charity Number 1115671**

### **The Deaf Strategies Website ([www.deafstrategies.org](http://www.deafstrategies.org))**

PDI has the Deaf Strategies website which provides information for deaf people and others, including their families, friends, colleagues and professionals.

This website has been extensively updated by PDI. (The website has been reformatted by Sempre - which is kindly providing this work to the PDI for a low cost. It will be useable on mobile phones and has now gone live and is undergoing a further recheck to ensure the links are working. All our websites have been similarly reformatted by Sempre and are being updated.)

### **Deaf Awareness Training**

When the threat of Covid is finally reduced PDI will be able to restart its deaf awareness courses.

Two types of course are available:

- a course which trains people working for an organisation to communicate clearly with their deaf customers, patients, or clients etc who use speech.
- and a course which trains the people working for an organisation to communicate clearly with a deaf colleague who uses speech.

**Promoting Deaf Issues**  
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**Income**

The income through this period was £38,770 (2020: £42,365), consisting mainly of anonymous donations and the fees for the self-funding non-profit making lipspeakers course run in 2020.

The details of both income and expenditure are set out in the Statement of Financial Activities on page 7.

**Investment Policy**

The policy of the Trustees is to maintain in the current account sufficient to meet expected costs incurred in supporting the work of the charity and related costs.

An investment account will be opened when and if an uncommitted balance accrues in the current account.

**Risk assessment**

The Trustees have reviewed risks and consider that appropriate measures are in place.

**Promoting Deaf Issues**  
**Registered Charity Number 1115671**

**STATEMENT OF TRUSTEES' RESPONSIBILITIES IN RESPECT OF  
THE ACCOUNTS**

Charity law and practice requires Trustees to prepare financial statements for each financial year, which give a true and fair view of the state of affairs of the Foundation and of the surplus or deficit of the Foundation for that period. In preparing those financial statements Trustees are required to: -

- select suitable accounting policies and then apply them consistently;
- make judgements and estimates that are reasonable and prudent;
- state whether applicable accounting standards have been followed, subject to any material departures disclosed and explained in the financial statements;
- prepare the financial statements on the going concern basis unless it is inappropriate to presume that the Trust will continue in business.

Trustees are responsible for keeping proper accounting records, which disclose with reasonable accuracy at any time the financial position of the Trust and to enable them to ensure that the financial statements comply with all relevant legislation and best practice.

They are also responsible for safeguarding the assets of the Foundation and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Approved by Trustees on 26. 07. 2022 and signed on their behalf by

Derek Carline (Chair)

Signed

D. W. Carline

**Promoting Deaf Issues**  
**Registered Charity Number 1115671**  
**Independent examiner's report to the trustees of Promoting Deaf Issues**

I report to the charity trustees on my examination of the accounts of the Charity for the year ended 31 December 2021.

**Responsibilities and basis of report**

As the charity's trustees, you are responsible for the preparation of the accounts in accordance with the requirements of the Charities Act 2011 ("the Act").

I report in respect of my examination of the Trust's accounts carried out under section 145 of the 2011 Act and in carrying out my examination, I have followed all the applicable Directions given by the Charity Commission under section 145(5)(b) of the 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 which gives me cause to believe that in, any material respect:

- the accounting records were not kept in accordance with section 130 of the Charities Act; or
- the accounts did not accord with the accounting records; or
- the accounts did not comply with the applicable requirements concerning the form and content of accounts set out in the Charities (Accounts and Reports) Regulations 2008 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.

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.



Mr A Edwards ACA ACCA  
Institute of Chartered Accountants in England and Wales  
Dunhams  
Chartered Accountants  
11 Warwick Road  
Old Trafford  
Manchester  
M16 0QQ



**Promoting Deaf Issues**  
Registered Charity Number 1115671  
Statement of Financial Activities  
for the period ended 31 December 2021

	<u>Note</u>	<u>2021</u> <u>Unrestricted</u> <u>Funds</u> £	<u>2020</u> <u>Unrestricted</u> <u>funds</u> £
<b>Income and endowments</b>			
Donations and legacies	8	22,000	21,000
Other income	9	10,190	14,184
Grant Income		<u>6,580</u>	<u>7,181</u>
<b>Total income</b>		<b>38,770</b>	<b>42,365</b>
<b>Expenditure on charitable activities</b>			
Staffing costs		11,874	11,953
Office rent, insurance, and rates		7,432	5,819
Repairs and Removals		393	0
External accreditation fees		247	222
Costs of the lipspeaking course		7,380	11,599
Phone, photocopying, and computer running costs		827	744
Websites		804	644
Subscriptions		249	75
Bookkeeping		433	300
Donation		15	15
Independent examination		290	250
Depreciation		452	567
Other		115	0
<b>Total expenditure</b>		<b>30,511</b>	<b>32,188</b>
<b>Net Income and movement in funds</b>		<b>8,259</b>	<b>10,177</b>
<b>Total funds brought forward</b>		<b>11,662</b>	<b>1,485</b>
<b>Total funds carried forward at 31 December 2021</b>		<b><u>19,921</u></b>	<b><u>11,662</u></b>

**Promoting Deaf Issues**  
**Registered Charity Number 1115671**  
**Statement of Financial Position**  
**As at 31 December 2021**

	Note	£ <u>2021</u>	£ <u>2020</u>
<b>Fixed Assets</b>			
Computers, Electrical, furniture.	5	295	747
<b>Current Assets</b>			
Debtors		285	1,296
Cash at Bank		<u>20,836</u>	<u>20,119</u>
		21,121	21,415
<b>Amounts falling due within 1 year</b>	7		
Creditors and accrued expenses		1,495	10,500
Net Current Assets			10,915
Total Assets Less Current Liabilities		<u>19,626</u>	<u>11,662</u>
Fund Balances	6	<u>19,921</u>	<u>11,662</u>

Approved by the Board of Trustees

Derek Carline  
Chair

*D. W. Carline*

Date

*26.09.2022*

**Promoting Deaf Issues**  
**Registered Charity Number 1115671**  
**Notes to the Financial Statements**  
**for the Year ended 31 December 2021**

**1. STATEMENT OF COMPLIANCE**

These financial statements have been prepared in compliance with FRS 102, 'The Financial Reporting Standard applicable in the UK and the Republic of Ireland', the Statement of Recommended Practice applicable to charities preparing their accounts in accordance with the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) (Charities SORP (FRS 102)) and the Charities Act 2011

**2. ACCOUNTING POLICIES**

**Accounting Convention**

The accounts have been prepared under the historical cost convention, as modified by the revaluation of certain financial assets and liabilities and investment properties valued at fair value through the income and expenditure account.

The financial statements are prepared in sterling, which is the functional currency of the entity.

**Cash Flow Statement**

The Trustees have taken advantage of the available exemption as a small charity from preparing a cash flow statement.

**Going concern**

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 when entitlement has passed to the charity; it is probable that the economic benefits associated with the transaction will flow to the charity and the amount can be reliably measured.

**Resources expended**

Resources expended include all the expenditure relating to the running of the Foundation and is accounted for gross at the time the expenditure is incurred. Where relevant, these costs include Value Added Tax, which the Foundation is unable to recover.

**Taxation**

The Trustees consider that requirements for the exemptions from taxation set out in the Income and Corporation Taxes Act 1988 and the Taxation of Chargeable Gains Act 1992 are met, and therefore no provision is made for taxation.

**Tangible assets**

Tangible assets are initially recorded at cost, and subsequently stated at cost less any accumulated depreciation and impairment losses. Any tangible assets carried at revalued amounts are recorded at the fair value at the date of revaluation less any subsequent accumulated depreciation and subsequent accumulated impairment losses.

# Promoting Deaf Issues

## Registered Charity Number 1115671

### Depreciation

Has been provided at 25% on computer and electrical equipment, after the year of purchase.

### 3. PAYMENTS TO TRUSTEES

The Trustees receive no remuneration nor have their expenses been reimbursed.

### 4. INDEPENDENT EXAMINER'S REMUNERATION

The remuneration paid to the Independent Examiner for 2021 was £290 (2020 £250)

### 5. TANGIBLE FIXED ASSETS

	Equipment £
<b>Cost</b>	
At 1 January 2021	7,118
Additions	<u>0</u>
<b>At 31 December 2021</b>	<b>7,118</b>
<b>Depreciation</b>	
At 1 January 2021	6,371
Charge for the year	<u>452</u>
<b>At 31 December 2021</b>	<b>6,823</b>
<b>Carrying amount at 31 December 2021</b>	<b>295</b>

### 6. ANALYSIS OF CHARITABLE FUNDS

	At 1 January 2021	Income	Expenditure	At 31 December 2021
Unrestricted Funds	11,662	38,770	(30,511)	19,921

### 7. CREDITORS AMOUNT FALLING DUE WITHIN 1 YEAR

	At 31 December 2021 £	At 31 December 2020 £
<b>Creditors &amp; Accrued Expenses</b>		
Expenses	1,495	4,320
Income In Advance	<u>0</u>	<u>6,180</u>
	<b>1,495</b>	<b>10,500</b>

### 8. DONATION AND LEGACIES

	Unrestricted funds £	Total funds £
Anonymous Donors	22,000	22,000

### 9. OTHER INCOME

	At 31 December 2021	At 31 December 2020
Course fees	10,190	14,184