

**Deaf Empowering Network**

**Report of the Trustees and Unaudited Financial Statements  
for the Year Ended 30/04/2023.**

**Company Registration Number:**

**13349398**

**Charity Number:**

**1198138**

**A E Scott & Co Limited**

**Accountants**

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## Report of the Trustees for the Year Ended 30/04/2023

The trustees who are also directors of the charity for the purposes of the Companies Act 2006, present their report with the financial statements of the charity for the year ended 30/04/2023.

The trustees have adopted the provisions of Accounting and Reporting by Charities: 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) (effective 1 January 2019).

### **Objectives and Activities**

#### *Principle Objectives, Activities and Achievements for the public benefit*

Deaf Empowering Network (DEN) is the sole organisation in County Durham, Tees Valley, North Yorkshire, and the North East of England that provides communication and language support between deaf, hard of hearing, and hearing people.

We take pride in our uniqueness and serve as a vital service provider to local deaf individuals. We have established a trustworthy and robust relationship between mainstream providers and professionals in and around the area.

Since 2021, as a charitable organisation, we can deliver a service that is cost-effective, personal, maintains a quality standard, offers flexibility, and ensures accountability with local suppliers.

DEN's operational services are — Interpreting Service, Community Outreach, and BSL Training—much of the income from each provision is immediately reinvested in the cost of operations, with a minimum income going to DEN to cover internal costs.

### **Achievement and Performance**

#### *Charitable Activities*

As we are still in the early stages of our transition as a charitable provider, formally initiated in March 2022 following the impact of the pandemic and delays in the registration process, we undertook the transfer of assets and services from CJ Interpreting Service. We express gratitude to CJ Interpreting for generously transferring all their private business assets, finances, and services to our new organization. Importantly, CJ Interpreting made no financial gains from this transfer. This was done all while continuing to provide the four business arms described below:

1. Interpreting Service: We maintain a longstanding contractual partnership with a local NHS Foundation Trust. Additionally, we provide services to Local Authorities, Legal, Education, Third Sector organizations, and Employment, including Access to Work. We have secured approval from the Tees Valley Combined Authority to set up a bespoke CRM (Customer Relation Management) an efficient interpreting booking system to streamline all the assignment booking for the Interpreting department and the contractors, enhancing its robustness and resilience, this project is ongoing, refer to report ending 2024 for updates.

2. Community Outreach: We concluded our partnership with Action Deafness to take on the department as a fully functional service from April 2022. This move allows us independence and robustness, enabling the appointment of two service coordinators to oversee the service independently from the current CEO. This facilitates the development of new client referrals and recruitment of Community Outreach Workers. The current client base stands at 5.

3. BSL Training: We collaborate with local businesses to implement BSL & Deaf Awareness Tasters across all sectors. This effort faced challenges during the transition from post-pandemic group classes to face-to-face sessions. Currently, we are training the BSL Teacher to achieve a standard qualification, ensuring the delivery of high-quality training to businesses.

4. Community Focus: DEN remains committed to supporting local deaf individuals and the beneficiaries of the charity who encounter constant barriers to accessing mainstream providers and their preferred communication methods. While we have accommodated 3 users, this represents a deliberate low uptake to avoid overstretching and distracting our staff from their primary roles.

## **Financial Review**

### *Reserves Policy*

DEN believes that to ensure security and stability for the organisation, its staffing, and to maintain sufficient funds for cash flow, reserves are required to handle unexpected situations should they arise. While we currently review finances with a straightforward outlook, we recognise the need for a more robust and transparent financial reporting system to support the organisation's investment in working capital.

DEN acknowledges the necessity of having adequate funds to fulfil legal obligations in the event of the organization having to wind down. This includes ensuring the ability to cover salaries, redundancy costs, and any other obligations arising from leases or external contract terminations. Our commitment to maintaining financial reserves reflects our dedication to the long-term sustainability and resilience of the charity.

## **Future Plans**

We have outlined strategic initiatives for the upcoming 12 months:

### Interpreting Services:

1. Implementation of the new Bespoke CRM, subject to testing and live deployment.
2. Continued delivery of Interpreting Services across the region with a focus on increasing operational turnover.
3. Recruitment of new BSL Interpreters undergoing qualification training.
4. Hiring a Booking Coordinator to fill a vacant position.

### Community Outreach:

1. Recruitment of a new Community Outreach Service Manager and Team Leader to fill vacant positions.
2. Increase in new referrals.
3. Standardizing client rates across the board for clarity.
4. Hiring additional Outreach Support Workers to meet client demands.
5. Development of further training programs for workers.

#### BSL Training:

1. Acquisition of new business contracts.
2. Expansion of the business network to increase potential referrals for the training department.
3. Ongoing development of the BSL Teacher's skills to ensure improved delivery and compliance with the national Awarding Body, Signature.
4. Development of accredited delivery courses for BSL Level 1 and 2 for the public.

#### Community Hubs:

1. Collaboration with deaf organizations locally and nationally, facilitating the integration of their workshops to be delivered to both professionals and members of the deaf community.
2. Setting up Coffee Mornings in the Tees Valley area to bring together the deaf community and conduct fact-finding research on what they want from DEN as an organization.

#### Recruitment of Further Staffing to the Organization:

- Office Administration
- Digital Content Creator
- Community Engagement Worker
- Project Inclusion Coordinator
- Booking Coordinator

### **Structure, Governance and Management**

#### *Governing Document, Induction and Training of new trustees*

As a new charity, we acknowledge the opportunity for improvement in training and implementing governance documents.

#### Key initiatives include:

1. Sustainable Folder Management: Implementing a sustainable folder management system for governance access to reduce reliance on paper-based documents.
2. Training for Governance: Providing further training opportunities for governance members to enhance their understanding and effectiveness.
3. Recruitment Process for New Trustees: Establishing a structured recruitment process for new trustees to ensure a comprehensive understanding of their roles within the charity's governance.

### **Risk Management**

Recognizing the challenge of recruiting and retaining staff within the organization, we are addressing this by preparing secondary team members to seamlessly assume roles in case of staff turnover or absence.

Identifying Areas of Needs: Proactively identifying areas of need is crucial to prevent overstretching team members and ensure a balanced workload.

Our commitment to continuous improvement in governance, management, staffing, and volunteers reflects our dedication to the long-term success and sustainability of our charity.

## Reference and Administrative Details

**Registered Company Number** 13349398

**Registered Charity Number** 1198138

**Registered Office Address** Durham EBP, The Work Place, Heighington Lane  
Aycliffe Business Park, Newton Aycliffe, DL5 6AH

**Trustees** Raza Hussain  
Colleen Metcalfe  
Jacquelynn Bedingfield  
Kellie Wilson  
Susan Graham - *Resigned 03/2024*

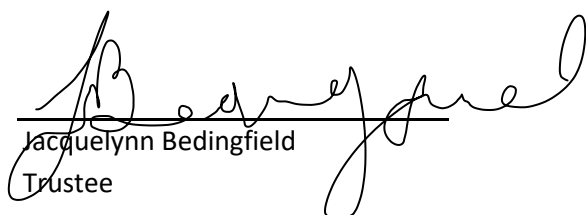
**Chief Executive Officer** Craig Jones

**Secretaries** Craig Jones  
Linda Langsley

**Independent Examiner** Ben Phillips  
A E Scott & Co Limited  
2 Varsity House, Falcon Court, TS18 3TS

This report has been prepared in accordance with the special provision of Part 15 of the Companies Act 2006 relating to small companies.

Approved by order of the board of trustees on 09/04/2024 and signed on its behalf by:

  
Jacquelynn Bedingfield  
Trustee

## Independent Examiners' Report to the Trustees of Deaf Empowering Network

### **Independent Examiner's report to the trustees of Deaf Empowering Network ('the company')**

I report to the charity trustees on my examination of the accounts of the Company for the year ended 30/04/2023.

### **Responsibilities and Basis of Report**

As the charity's trustees of the 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 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 2011 ('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.

### **Conclusions relating to Going Concern**

In reviewing the financial statements, we have concluded that the trustees use of the going concern basis of accounting in the preparation of the financial statements is appropriate.

Based on the work we have performed, we have not identified any material uncertainties relating to events or conditions that, individually or collectively, may cast significant doubt on the entity's ability to continue as a going concern for a period of at least 12 months from when the financial statements are authorised for issue.

Our responsibilities and the responsibilities of the directors with respect to going concern are described in the relevant sections of this report.

### **Independent Examiner's Statement**

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

- > accounting records were not kept in respect of the Company as required by Section 386 of the 2006 Act;
- > the accounts do not accord with those records; or
- > 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
- > 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.

I am a licensed and regulated member of the Association of Accounting Technicians (AAT), under licence number 20122211.

Ben Phillips MAAT

A E Scott & Co Limited  
Varsity House  
2 Falcon Court  
Stockton-on-Tees  
TS18 3TS

Date 09/04/2024

A handwritten signature in black ink, appearing to be 'B. Phillips', is positioned above a horizontal line.

Statement of Financial Activities  
For the year ending 30/04/2023

		Unrestricted Funds	Restricted Funds	30/04/2023 Total Funds £	30/04/2022 Total Funds £
<b>Income</b>	<b>Notes</b>				
	3				
Donations & Legacies		988	-	988	-
Grants		15,500	-	15,500	-
Charitable Activities		720,852	-	720,852	467,028
Other Income		24	-	24	-
<b>Total Income</b>		<b>737,364</b>	<b>-</b>	<b>737,364</b>	<b>467,028</b>
<b>Expenditure</b>					
Charitable Activities	4, 5	581,891	-	581,891	445,873
<b>Total expenditure</b>		<b>581,891</b>	<b>-</b>	<b>581,891</b>	<b>445,873</b>
<b>Net Income/Expenditure</b>		<b>155,473</b>	<b>-</b>	<b>155,473</b>	<b>21,155</b>
<b>Reconciliation of Funds</b>					
Total funds brought forward		21,155	-	21,155	-
<b>Total funds carried forward</b>		<b>176,628</b>	<b>-</b>	<b>176,628</b>	<b>21,155</b>

Balance Sheet  
As at 30/04/2023

		Unrestricted Funds	Restricted Funds	30/04/2023 Total Funds £	30/04/2022 Total Funds £
	Notes				
<b>Fixed Assets</b>					
Tangible Assets	8	9,067	-	9,067	1,209
<b>Total fixed assets</b>		<b>9,067</b>	<b>-</b>	<b>9,067</b>	<b>1,209</b>
<b>Current Assets</b>					
Debtors	9	95,060	-	95,060	42,151
Cash at bank and in hand		104,459	-	104,459	17,598
<b>Total current assets</b>		<b>199,519</b>	<b>-</b>	<b>199,519</b>	<b>59,749</b>
<b>Creditors</b>					
Amount falling due within one year	10	31,958	-	31,958	39,803
<b>Net Current Assets</b>		<b>167,561</b>	<b>-</b>	<b>167,561</b>	<b>19,946</b>
<b>Total Assets less Current Liabilities</b>		<b>176,628</b>	<b>-</b>	<b>176,628</b>	<b>21,155</b>
<b>Creditors</b>					
Amount falling in more than one year		-	-	-	-
<b>Net Assets</b>		<b>176,628</b>	<b>-</b>	<b>176,628</b>	<b>21,155</b>
<b>Funds</b>					
Restricted Funds				-	-
Unrestricted Funds				176,628	21,155
<b>Total Funds</b>				<b>176,628</b>	<b>21,155</b>

The charitable company is entitled to exemption from audit under Section 477 of the Companies Act 2006 for the year ended 30/04/2023.

The members have not required the company to obtain an audit of its financial statements for the year ended 30/04/2023 in accordance with Section 476 of the Companies Act 2006.

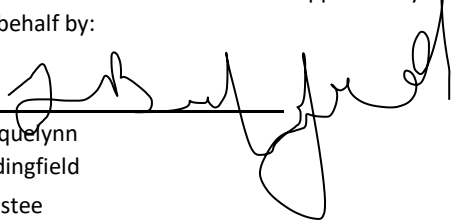
The trustees acknowledge their responsibilities for:

> ensuring that the charitable company keeps accounting records that comply with Sections 386 and 387 of the Companies Act 2006 and

> preparing financial statements which give a true and fair view of the state of affairs of the charitable company as at the end of each financial year and of its surplus or deficit for each financial year in accordance with the requirements of Sections 394 and 395 and which otherwise comply with the requirements of the Companies Act 2006 relating to financial statements, so far as applicable to the charitable company.

These financial statements have been prepared in accordance with the provisions applicable to charitable companies subject to the small companies regime.

These financial statements were approved by the Board of Trustees and authorised for issue on 09/04/2024 and were signed on its behalf by:



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Jacquelyn  
Bedingfield  
Trustee

Statement of Cash Flows  
For the year ending 30/04/2023

	Notes	30/04/2023 Total Funds £	30/04/2022 Total Funds £
<b>Operating activities</b>			
Operating profit		155,473	21,155
Depreciation charges		3,014	403
Change in debtors		(52,909)	(42,151)
Change in creditors		1,080	29,970
Change in tax payable		1,122	222
Change in other current liabilities		(436)	-
Corporation tax paid		(4,611)	4,611
<b>Net cash from operating activities</b>		<b>102,733</b>	<b>14,210</b>
<b>Investing activities</b>			
Purchase of property, plant and equipment		(10,872)	(1,612)
Repayments of borrowing		(5,000)	5,000
<b>Net cash from investing activities</b>		<b>(15,872)</b>	<b>3,388</b>
<b>Net change in cash and cash equivalents</b>		<b>86,861</b>	<b>17,598</b>
<b>Cash and cash equivalents at beginning of year</b>		17,598	-
<b>Cash and cash equivalents at end of year</b>		<b>104,459</b>	<b>17,598</b>

Notes to the Financial Statements  
For the year ending 30/04/2023

## **1. Statutory Information**

Deaf Empowering Network is a private charitable company, limited by guarantee, registered in England and Wales. The company's registered number and registered office address can be found in the Trustees' Report.

The financial statements are presented in sterling which is the functional currency of the charitable company and rounded to the nearest £.

The significant accounting policies applied in the preparation of these financial statements are set out below. These policies have been consistently applied to all years presented unless otherwise stated.

## **2. Accounting Policies**

The financial statements have been prepared in accordance with Accounting and Reporting by Charities: 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) (effective 1 January 2019)

- (Charities SORP (FRS 102)), the Financial Reporting Standard applicable in the UK and Republic of Ireland (FRS 102) and the Companies Act 2006.

Deaf Empowering Network meets the definition of a public benefit entity under FRS 102. Assets and liabilities are initially recognised at historical cost or transaction value unless otherwise stated in the relevant accounting policy note.

### **Income**

Items of income are recognised and included in the accounts when all the following criteria are met:

- The charity have entitlement to the funds.
- Any performance conditions attached to the item(s) of income have been met or are fully within the control of the charity.
- There is sufficient certainty that receipt of the income is considered probable; and
- The amount can be measured reliably.

Income from charitable activities includes income recognised as earned (as the related goods or services are provided) under contract or where entitlement to grant funding is subject to specific performance conditions. Grant income included in this category provides funding to support programme activities and is recognised where there is entitlement, certainty of receipt and the amount can be measured with sufficient reliability. There is no netting off within the accounts.

### **Expenditure**

Liabilities are recognised as soon as there is a legal or constructive obligation committing the company to the expenditure. All expenditure is accounted for on an accruals basis and has been classified under headings that aggregate all costs related to the category. It includes attributable VAT which cannot be recovered.

Charitable expenditure comprises those costs incurred by the company in the delivery of its activities and services for its beneficiaries. It includes both costs that can be allocated directly to such activities and those costs of an indirect nature necessary to support them.

Support costs include central functions and have been allocated to activity cost categories on a basis consistent with the use of resources, for example, allocating property costs by floor areas, or per capita, staff costs by the time spent and other costs by usage.

Governance costs include those incurred in the governance of the charity which are associated with the constitutional and statutory requirements.

### **Tangible fixed assets**

Fixed assets are stated at cost less accumulated depreciation.

Assets purchased from restricted funds are capitalised in the Balance Sheet and the funds then transferred to unrestricted funds as they have been expended in the year.

Depreciation is provided at the following annual rates to write off each asset over its estimated useful life.

Category	Basis
Computer Equipment	4 years, straight line
Fixtures & Fittings	5 years, straight line

### **Taxation**

The charity is an exempt charity within the meaning of Schedule 3 of the Charities Act 2011 and is considered to pass the tests set out in Paragraph 1 Schedule 6 Finance Act 2010 and therefore it meets the definition of a charitable company for UK corporation tax purposes.

### **Fund Accounting**

Unrestricted income funds are general funds which are available for use at the trustees' discretion in furtherance of the objectives of the company.

Restricted funds are those donated for use in a particular area or for specific purposes, the use of which is restricted to that area or purpose.

### **Debtors**

Trade and other debtors are recognised at the settlement amount due.

### **Cash at bank**

Cash at bank and cash in hand includes cash and short term highly liquid investments with a short maturity of three months or less from the date of acquisition or opening of the deposit or similar account.

### **Creditors**

Creditors and provisions are recognised where the charity has a present obligation resulting from a past event that will probably result in the transfer of funds to a third party and the amount due to settle the obligation can be measured or estimated reliably. Creditors and provisions are normally recognised at their settlement amount.

## **3. Donations and Legacies**

	30/04/2023	30/04/2022
Sundry Donations	988	-
Grants	15,500	-
	<b>16,488</b>	<b>-</b>

	30/04/2023	30/04/2022
Grants received, included in the above are as follows:		
Durham County Council	2,500	-
Open North Foundation	3,000	-
National Lottery	10,000	-
	<b>15,500</b>	<b>-</b>

## **4. Charitable Activities Costs**

	30/04/2023	30/04/2022
Subcontractor costs	357,786	343,178
Other direct costs	8,255	-
Support Costs:		
Employee costs	145,021	48,099
Advertising and marketing costs	7,446	6,580
Professional fees	28,747	22,528
Premises costs	13,428	10,108
Administrations costs	18,194	14,977
	<b>578,877</b>	<b>445,470</b>

## **5. Net Income/Expenditure**

	30/04/2023	30/04/2022
Net Income/Expenditure is stated after charging/crediting:		
Depreciation	3,014	403
	<b>3,014</b>	<b>403</b>

## 6. Analysis of staff costs and remuneration of key management personnel

	30/04/2023	30/04/2022
Wages & Salaries	144,211	40,889
	<b>144,211</b>	<b>40,889</b>

The average number of employees during the year was 14 (2022: 4) with all employee time involved in providing either support to the governance of the charity or support services to charitable activities.

The Trust considers its key management personnel comprise the trustees and the Chief Executive Officer. The total employment benefits of the key management personnel were £40,000 (2022: £30,000).

No employees received emoluments in excess of £60,000.

## 7. Legal Status of the Company

The charity is a company limited by guarantee. The members of the company are the trustees listed above. In the event of the charity being wound up, the liability in respect of the guarantee is limited to £1 per member of the charity.

## 8. Tangible Fixed Assets

Cost	Fixtures & Fittings	Computer Equipment	Totals
Opening Balance	-	1,612	1,612
Additions	2,143	8,729	10,872
Disposals	-	-	-
Closing Balance	<b>2,143</b>	<b>10,341</b>	<b>12,484</b>
<b>Depreciation</b>			
Opening Balance	-	403	403
Charge for the year	429	2,585	3,014
Eliminated on Disposal	-	-	-
Closing Balance	<b>429</b>	<b>2,988</b>	<b>3,417</b>
<b>Net Book Value</b>			
Closing Balance	<b>1,714</b>	<b>7,353</b>	<b>9,067</b>
Opening Balance	-	1,209	1,209

## 9. Debtors

Trade debtors	95,060	42,151
	<b>95,060</b>	<b>42,151</b>

## 10. Creditors

Trade creditors	31,050	29,970
Corporation Tax	-	4,611
Other taxes and social security	1,344	222
Other creditors	-	5,000
Accruals and deferred income	(436)	-
	<b>31,958</b>	<b>39,803</b>

## 11. Related Party Disclosures

There were no related party transactions for the year ended 30/04/2023.

## 12. Control Relationships

The charity is under the control of the board of trustees as noted above.