

CHESHIRE DEAF SOCIETY

England & Wales · Charity number 506791

Details

Other names	THE CHESHIRE SOCIETY FOR THE DEAF, DEAFNESS SUPPORT NETWORK, Deaf & Sensory Network
Status	Registered
Legal form	Charitable company
Company number	01323762
Registered	1977-10-12
Register	View on the Charity Commission register

Contact

Address Deaf & Sensory Network (DSN)
144 London Road
Northwich
Cheshire
CW9 5HH

Phone 03332205050

Email dsn@dsnonline.co.uk

Website www.dsnonline.co.uk

Activities

Objects: THE RELIEF OF DEAF PERSONS IN CHESHIRE AND THE SURROUNDING AREA

Activities: Support services for D/deaf and hard of hearing people throughout Cheshire and the surrounding areas

Classification

- **How:** Provides Human Resources, Provides Buildings/facilities/open Space, Provides Services, Provides Advocacy/advice/information, Acts As An Umbrella Or Resource Body, Other Charitable Activities
- **What:** General Charitable Purposes, Education/training, The Advancement Of Health Or Saving Of Lives, Disability, Accommodation/housing, Human Rights/religious Or Racial Harmony/equality Or Diversity, Recreation
- **Who:** Children/young People, Elderly/old People, People With Disabilities, The General Public/mankind

Geography

- **Area of benefit:** CHESHIRE AND THE SURROUNDING AREA
- Cheshire East
- Cheshire West & Chester
- Flintshire
- Halton
- Warrington
- Wrexham

Finances

Period end	Income	Expenditure	Assets	Employees
2025-03-31	£2,736,037	£2,657,856	£3,850,693	86
2024-03-31	£2,298,669	£2,670,463	£3,661,400	83
2023-03-31	£2,403,780	£2,696,955	£4,325,558	66
2022-03-31	£2,207,407	£2,201,855	£4,328,166	63
2021-03-31	£2,045,257	£2,105,922	£3,650,337	58

Trustees

Name	Role	Appointed
Dave Fardoe	Chair	2022-04-27
Damian Ball		2023-07-26
David Bingle		2025-11-08
David Pane		2015-10-07
James Mander		2022-04-27
PETER DAVID MORLEY		
Tina Lonergan		2022-07-12

Accounts

REGISTERED COMPANY NUMBER: 01323762 (England and Wales)
REGISTERED CHARITY NUMBER: 506791

CHESHIRE DEAF SOCIETY
REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025

CHESHIRE DEAF SOCIETY

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FOR THE YEAR ENDED 30 MARCH 2025**

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CHESHIRE DEAF SOCIETY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 MARCH 2025**

TRUSTEES	D Ball D Fardoe (Chair) Ms L Holmes (resigned 4.10.24) Ms T L Lonergan J Mander (Vice Chair) P D Morley D L Pane Ms J Stringer (Treasurer)
COMPANY SECRETARY	Mrs G Reeder
REGISTERED OFFICE	144 London Road Northwich Cheshire CW9 5HH
REGISTERED COMPANY NUMBER	01323762 (England and Wales)
REGISTERED CHARITY NUMBER	506791
AUDITORS	Murray Smith LLP Chartered Accountants Statutory Auditors Darland House 44 Winnington Hill Northwich Cheshire CW8 1AU
SOLICITORS	Butcher & Barlow 2-3 Royal Mews Gadbrook Park Northwich Cheshire CW9 7UD
BANKERS	National Westminster Bank 33 Eastgate Street Chester CH1 1LG

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

The council of management present their report and financial statements for the year ended 30 March 2025.

Officers & Council of Management

Cheshire Deaf Society (operating as DSN) is both a registered charity and a company limited by guarantee. The society is governed by trustees collectively known as the Council of Management. The members of the Council are both Directors of the Company for the purposes of the Companies Act 2006 and charity trustees for the purposes of the Charities Act 2006.

The members of Council are responsible for the policy and strategy of the Society. They have special responsibility to ensure that all aspects of the Society's activities are properly conducted and carried out in full compliance with the Society's Memorandum and Articles of Association, although day to day management is the responsibility of the Chief Executive Officer and senior staff.

The Council of Management

The Council of Management during the year are documented in 'Reference and Administrative Details' on page 1.

Services are currently offered from four local centres:

- Northwich (Registered Office)
- Chester
- Macclesfield
- Warrington (Training services only)

Supported accommodation services are located at Stepping Stones, Lavender Lodge and two cluster homes, all based in Northwich.

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity as stated in our Memorandum and Articles of Association is the relief of Deaf persons in Cheshire, the north-west, and north Wales. DSN deliver this by providing the best choice and quality of services DSN can, as efficiently as DSN can, for as many people as possible, within the resources available to us.

DSN reviews its aims and objectives each year, seeking to deliver activities and outcomes that achieve them. This report will highlight achievements against those objectives and describe some of the activities carried out. DSN have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing our aims and objectives and in planning for our future activities. The charity seeks to meet its objectives through working to a set of agreed values and priorities.

Significant activities

Our main activities during the year are described below. Traditionally all our activities have focused upon providing services and support to Deaf people. This focus has further expanded into the provision of full sensory loss services (Deaf and visually impaired), enabling even more citizens to take a full and active role in wider society and to further our charitable purposes for the public benefit.

DSN has been successful in retaining contracts and securing alternative investment streams to further develop services for the Deaf community of Cheshire and surrounding areas. DSN has been able to respond to real challenges by demonstrating the quality of the services DSN provides and the value DSN delivers through efficient and effective deployment of resources. DSN will continue to focus on Quality and Value, Person Centered Care, and Innovation in the years ahead.

DSN has successfully maintained the core of its established services across Cheshire whilst expanding its reach and service provision into North Wales. DSN continues to deliver high quality services valued by users and commissioners alike. DSN has maintained, and in some cases enhanced, its service delivery for sensory communities throughout the year.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

DSN focuses continually on introducing operational efficiencies by re-designing service delivery and enhancing its partnerships with commissioners. The Organisational Management Team ("OMT") works hard at fostering ever-improving relationships with key commissioners and funders to ensure DSN is in the strongest possible position for upcoming contract negotiations. DSN was recently awarded an all-age contract with Cheshire West and Chester for a term of 3 years +1, +1, to deliver services.

To avoid over-reliance on limited funding pools, DSN looks continuously at opportunities to develop alternative income streams. This strategy allows DSN to be better equipped to make informed assessments of all funding opportunities and develop a shared understanding of our priorities and objectives and how they will be achieved. It also ensures DSN allocates our limited resources to opportunities that will provide the most beneficial outcome for DSN and its service users. DSN applied for and was successful in being awarded funding from the Big Lottery Community Fund for Youth Services for 3 years.

When identifying suitable opportunities DSN considers our key skills and track record, emerging government policy and available resources (both internal and external). DSN's efforts have been focused on enhancing our community engagement in addition to the pursuit of grants and trust funding.

DSN has completed year 1 of its strategy document and will produce an annual outcomes and action plan report highlighting key areas in which the charity wishes to make further progress in the year ahead (available July 2025).

DSN formally reviews all policies and procedures annually and this exercise considers changes in legislation, regulations, and developments in good practice. OMT undertakes this process and changes made to any policies and procedures are highlighted to and ratified at board level by all trustees and shared with all staff at all locations.

Compliance

In these challenging financial times, and to help funders decide to invest in our services, it is important that DSN evidences what we are doing and how we deliver value for money. By looking at the services DSN provides and measuring the impact of those services on peoples' lives, we can demonstrate the value of the work we do to commissioners, funders, and the communities DSN serve. This commitment helps us to raise the profile of DSN and increases awareness of the high-quality help and support that we consistently deliver.

DSN collects information in the form of facts and figures, for example,

- the number of people supported
- how many pieces of equipment are supplied
- training courses are delivered
- feedback from service users and other stakeholders
- recording of compliments and complaints

Corporate Social Responsibility (CSR)

DSN is committed to delivering excellent services for our community, with an emphasis on evolving user needs and enhanced innovation. DSN aim to deliver this commitment whilst ensuring that impact on the environment is minimised and that all activities are conducted safely by well-trained and qualified employees.

Overall responsibility for developing and reviewing the effectiveness of corporate policies on social, ethical, and environmental matters lies with OMT. These policies are communicated and applied across all departments to ensure compliance with the policies. DSN's policies and procedures, including those relating to social, environmental, health and safety, employment, and ethical matters, are communicated to all staff via induction training, on-going personal developmental training, and internal communications. All policies and procedures are reviewed annually, and updates are communicated to staff.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

DSN are delighted to have worked in partnership with other charitable and public benefit organisations to raise awareness of over-arching social issues including the combatting of social isolation and loneliness, awareness raising and the fight against hate crime (DSN offices act as a safe space, published in the local area for the reporting of hate crime) and the development of youth services.

DSN is delighted to report that we continue to be accredited with the Good Business Charter. This demonstrates our commitment to CSR.

DSN was a finalist in the National Market 3rd Sector Care Awards, and on 14th March 2025 at a prestigious event in Birmingham was announced as the winner of the Community Engagement Award. This demonstrates the positive difference DSN makes in people's lives everyday by putting people first.

Operations Division

Social Care

For the year to 30th March 2025, DSN is pleased to report continued provision of our social care contracts with the four local authorities. DSN are currently in contract with Cheshire West and Chester (CWaC), Cheshire East Council (CEC), Flintshire County Council (FCC), and Wrexham County Borough Council (WCBC).

We continue to effectively monitor our service delivery and adhere to all contractual monitoring requirements. In addition to this DSN utilises its commitment to capture service user experience and satisfaction, enabling us to use the qualitative and quantitative data to improve customer experience and deliver sustainable improvements. Our compliance officer is constantly looking at new and innovative ways to collect data.

The model also allows us to inform the commissioners in the local authorities of our success measures, including outputs, outcomes, and impact for our service(s) on users.

Health Awareness and Deafness (HANd)

This project aims to improve understanding of wider health and well-being issues from a Deaf perspective. The "topic" for the workshops are co-produced with Deaf attendees and Initiatives included in the HANd project vary depending on people's wishes. This project is funded by Cheshire East Physical Health Support Grants and will end in mid-2025.

Health Inequalities

Health inequalities continue to be experienced by deaf people such as making their own GP appointments, accessing pharmacy services, and arriving for a hospital appointment only to find an interpreter has not been booked. DSN, as part of the national movement (via COG - Chief Officers Group), will continue to address barriers to service provision whilst promoting new and innovative ways of Health education.

Positive Hearing

Positive Hearing LLP (Audiology) operates as a partnership with DSN and The Hearing Centres. This partnership operates from DSN's registered office at 144 London Road, Northwich. DSN receives a 50% share of the profits from the LLP.

Community Engagement

DSN's Community Liaison Officer promotes our work in the community and provides information to potential new service users. Our community vehicle enables this out-reach work and the promotion of services across Cheshire and North Wales, particularly in the more remote, rural areas covered by DSN.

As noted above, the achievements in this area of our work was recognised nationally at the Market 3rd Sector Care Awards.

Sensory Loss & Dementia

DSN's research project alongside the University of Manchester continues into 2025.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

I'm Hear!

The I'm Hear! Project, funded by BBC Children in Need continues, and the project will run until 30th June 2025. DSN have submitted a bid to allow us to continue in a similar vein for 2025-2028.

Youth Service - Youth Vibe

DSN applied for and was successful in being awarded funding from the Big Lottery Community Fund for Youth Services for 3 years. This service provides opportunities and activities for young people aged between 8 to 19 years with a link to deafness, including friends and siblings of and/or Children of Deaf Adults (CODA). This funding also supports young deaf adults up to 25 years.

Our membership database includes children and young people from Cheshire and surrounding areas with 20-30 attending each week. There is a variety of communication methods used at Youth Vibe for young people, from BSL, signed supported English and speech. We have set up a new service in the Warrington area.

Incus Training

Incus - a standard in sensory inclusion for Care Providers, and the training department for DSN.

Deaf Awareness Training is part of our remit, and this training is available to any organisation where it would benefit staff within their working environment.

BSL tuition is available from Level 1 to Level 6 and Level 6 interpreter, and interest from schools and other education establishments has begun to increase. The BSL Act and recognition of BSL as a language has prompted this growth.

DSN will complete its first trainee programme for BSL Tutors in June 2025.

Incus Training is also responsible for all staff training.

Supported Living Service

DSN's Supported Living service continues to provide a residential environment and operates from four group homes within the Northwich area.

This service is a specialist service designed to meet the needs of those tenants with complex needs (deaf, deafblind, with an additional disability).

Our Tenants integrate into the wider local Deaf Community, enabling social interactions, friendship, and activities for them to join in.

DSN staff are committed to supporting each individual tenant to achieve the highest possible level of independence. By using a person-centred approach within an outcome framework, goals and aspirations are set for each tenant and achievements are recorded via annual reviews.

Our services are regularly inspected and monitored by Cheshire West and Chester Council and the Care Quality Commission. We also have tenants who reside with us from out of our catchment area.

Day Services

The Tannery is the focus of our Day Services provision, based in Northwich. The Tannery is a specialist service for deaf and deafblind people with complex needs from across the region. This service is provided from Tuesday to Friday each week.

Our programme is designed to encourage each person attending to develop and learn, thus reaching their full potential.

Our staff and volunteers ensure that the most appropriate communication method is used for each individual attending.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

DSN's Day Service has a variety of activities, including a weekly gym session provided by a qualified gym instructor, and is also a safe place where people meet and share friendships and continue to develop their social skills. The Tannery prevents isolation and loneliness.

Communication Service

We employ a number of British Sign Language Interpreters, and maintain our own register of freelancers, all of whom are qualified and registered with the NRCPD.

STRATEGIC REPORT

Statement of Financial Activities - Income and expenditure

DSN have delivered a financial performance which is significantly improved from the previous year. Income has increased to £2,736,037 from £2,298,669 in 2024. Management of operating expenditure continues to remain a focus for OMT and the Board.

A restructure of the Executive Management Team and the exit from the Cheshire Pensions scheme has saved significant costs, and a profit of £213,611 was made on the sale of 15 The Crescent, but there has been a fall of £49,888 in the value of our investment fund over the year due to global market conditions.

The net effect of this is an overall net surplus of £189,293, compared with a deficit in 2024 of £664,158.

Balance Sheet

In terms of our Balance Sheet, our investment portfolio has reduced to £969,851 from £1,269,739 in 2024. Withdrawals of £250,000 were made during the year to fund property improvement work and assist with cashflow, and global market conditions have caused a fall in the value of investments. The investment fund valuation excludes the investment income received in the year which is shown in the Income and Expenditure statement.

At 30 March 2025, there were cash and short term investment balances of £986,135 compared with £480,891 in March 2024. Current assets cover current liabilities in a ratio of 8.8:1. DSN exited the Cheshire LGPS in July 2024, a cessation value is estimated to be an asset of £206,000. Our net assets at 30 March 2025 were £3,850,693 (2024: £3,661,400).

Additional commentary on our investment policy, reserves and focus on financial sustainability are detailed later in this report.

Investment policy and objectives

The governing documents of the charity (Memorandum & Articles of Association) provide the trustees with the power to invest any monies not immediately required for any purpose, as considered appropriate.

Having considered the options available and financial advice received, the trustees selected a long-term partner to provide guidance and professional services to facilitate the optimisation of returns, within agreed risk and ethical parameters. The Fund is managed by CCLA who are one of the UK's largest charity fund managers according to the latest Charity Finance Survey. CCLA only manages investments for charities, religious organisations, and the public sector and as such understand the particular needs and challenges facing charity investors.

DSN also utilises a high interest treasury account operated by NatWest.

The Trustees have decided to continue utilising some portion of the established Free Reserves to support the delivery of the adopted organisational strategy.

The Trustees, with regard to the liquidity requirements of the organisation and to the reserves policy, operate a policy of maintaining the available funds necessary to meet day-to-day operational requirements.

The performance of our investment has provided an invaluable contribution in recent years that helps to support funding in much needed services such as youth provision, which may otherwise go unfunded.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

STRATEGIC REPORT

Financial review

Reserves policy

The trustees receive information from the OMT that forecasts the expected level of income for the next 12 months based on the best evidence that is reasonably available. They then assess associated opportunities, contingencies, and risks. The trustees have examined the charity's reserves in the context of the key risks identified.

In the light of current economic conditions and the likelihood of short to medium term reductions in the level or availability of funding, the trustees have elected to utilise a proportion of Free Reserves to develop and maintain the provision of existing services. Free Reserves are defined as Total Funds less Designated or Restricted Funds less amounts invested in tangible and intangible fixed assets. As per the Balance Sheet, at 30 March 2025, Free Reserves were calculated to be £1,575,831 (2024: £1,228,040).

There was an expectation from the trustees that there would be deficits over previous years, given their commitment to funding services that otherwise would not be funded. However, the Trustees' emphasis now is to reduce ongoing deficits by managing costs and increasing income wherever possible. The 2024-2025 budget reflected this and further work continues in order to meet the recommendations made by the auditors at the July 2024 Trustee meeting.

Internal Controls

To provide reasonable assurance against material misstatements, DSN have in place effective internal controls covering income, expenditure, and commitments. The appropriate management information is prepared and reviewed regularly by both the Organisational Management Team (OMT) and the Board of Trustees. Through a combination of these internal controls and our annual budgets approved by the trustees, DSN seek to ensure that the charity is committed to a sustainable level of expenditure and retains adequate resources to continue as a going concern.

The Trustees along with the OMT continue to ensure that adequate consideration is given to the longer-term funding challenges that may arise when applying for or considering new or continuing service provision. Over the coming years DSN will aim to retain, expand, or secure our current service provision in line with our Mission Statement and in support of the charity's beneficiaries.

Financial Sustainability

Our budget for the next financial year (to March 2026) shows a deficit of £259,736. This budget reflects anticipated changes in income, along with anticipated increased expenditure due to inflationary pressures and the significant increase in employers national insurance contributions. In addition we continue to review working practices and are hopeful that our deficit for 2025-2026 will be lower than indicated in our budget.

The Charity continues to work hard to manage and reduce the use of agency staff, which has an adverse impact on financial performance. Our investment strategy and effective management of reserves provides DSN with the opportunity to invest in our staff and services to ensure that DSN continues to innovate and achieve a sustainable balance of high quality and efficient services.

Annual General Meeting

On 22 July 2025, the Council of Management approved the 2024-2025 Report and Statement of Accounts.

To raise public awareness of the charity's work and to demonstrate that its aims continue to be carried out for the public benefit, the charity holds its Annual General Meeting. The 48th Annual General Meeting will be held on 8 November 2025 at which the Council's 2024-2025 Report and Statement of Accounts will be presented to Members.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

STRATEGIC REPORT

Outlook for Future Periods

Although our funding streams are consistent there are concerns about the future, as public spending on adult social care provision has fallen in real terms over the past decade and now, as a result in the global economic downturn, DSN anticipates that funding will be further squeezed. Our ability to plan for the future of our contracts and services remains uncertain and the lack of legislative progress on matters relating to Health and Social Care is a concern. DSN needs to remain vigilant to the potential changes due to the current devolution debate in Cheshire and Warrington.

As previously reported, DSN has upskilled staff to meet the increasing requirement from Local Authorities for more generic workers. The multi-skilled staff DSN employs puts us in a strong position to meet any new contracts or current contractual redesigns. The skill base DSN has also opens the possibility of more partnership opportunities should they arise. Given the outlook for the UK, DSN believes that funders will be looking for added value that DSN can provide within the contracts.

Our financial prudence and management of reserves leaves DSN well placed to meet these challenges and DSN continues to actively target income generation from non-traditional resources. The economic downturn will impact for the next couple of years at a minimum and DSN know this will present us with challenges, but DSN also hopes there will be opportunities. Therefore, we will continue with the strategy of extending our funding base, which has been successful to date.

Our ongoing research work into sensory loss and dementia and our partnership with The Hearing Centres in the Positive Hearing programme are good examples of taking appropriate routes to secure continued growth. DSN continues to positively engage with users and commissioners and we strongly believe that this enables us to deliver innovative person-led services leading to a reputation for quality, effectiveness, and value.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee and as such it does not have a share capital. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Council of Management. Under the requirements of the Memorandum and Articles of Association the members of the Council are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting of members.

The Council seeks to ensure that the needs of Deaf people are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees the charity continually seeks to identify Deaf individuals, who would be willing to become members of the Council, through networking with other organisations in the local area and throughout the local Deaf communities.

Traditional business skills are also well represented on the Council. To maintain this broad skill mix, Council members are requested to provide an up-to-date list of their skills and in the event of particular skills being lost to retirements from the Council, new individuals are approached to offer themselves for election. DSN will continue to actively look to enhance the skill base of the Council of Management through personal development of existing members and appointment of new trustees where appropriate.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Organisational structure

Under its constitution, the charity has a Council of Management of more than 3 members who meet quarterly and are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the Chief Executive Officer, sits on the Council but has no voting rights. As of 30 March 2025, there were a total of 7 members.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive Officer, along with the OMT. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The OMT has responsibility for the day-to-day operational management of the charity, individual supervision of the staff and ensuring staff continue to develop their skills and working practices in line with good practice.

Induction and training of new trustees

Most trustees are familiar with the practical work of the charity. New trustees are invited and encouraged to visit the charity's various offices and meet with the CEO and Chair to familiarise themselves with the charity and the context within which it operates.

A trustee induction pack is provided which includes the following information:

- Trustee role description
- The history of the organisation
- Organisation charts
- Annual review and service leaflets
- The Essential Trustee (An introduction & what you need to know)
- Statutory and Management Accounts
- Memorandum and Articles of Association
- Minutes of previous Council and members' meetings
- Organisational risk register

An annual trustee strategy session addresses issues of trustee development and considers the strategic development of the organisation.

Related parties

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy. Services are delivered in partnership and attract funding from various organisations that include:

- Children's and Adult Social Care Service (Sensory Services), through contracts with Cheshire East Council, Cheshire West & Chester Council, Flintshire County Council and Wrexham County Borough Council.
- Supported Living contracts, through Cheshire West & Chester Council and social care teams in numerous local authorities.

DSN has a wholly owned subsidiary company, DSN Cymru, which is currently dormant.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2025

STRUCTURE, GOVERNANCE AND MANAGEMENT

Risk management

The Council of Management conducts a regular review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate and manage the risks the charity faces - appropriate assurances being given to the officers and trustees by the Organisational Management Team (OMT).

OMT meet every two weeks to discuss operational issues and ensure that associated risks are identified, managed, and mitigated in a pro-active manner. This approach to risk management is further underpinned and informed by an annual review of DSN's policies which ensures a more rounded approach to stakeholder involvement in the identification and management of risk.

DSN continually works to improve its reporting framework to enhance strong governance. The reporting dashboard for trustees and senior managers continues to be revised as appropriate and has proved to be of significant benefit to trustees and senior managers in monitoring operational performance. This is a live process which will continue to develop to ensure business needs are met.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Cheshire Deaf Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

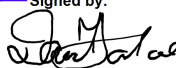
In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

AUDITORS

The auditors, Murray Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 22 July 2025 and signed on the board's behalf by:

Signed by:

 285AADFFEDF84D7...

D Fardoe - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

Opinion

We have audited the financial statements of Cheshire Deaf Society (the 'charitable company') for the year ended 30 March 2025 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2025 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The audit procedures designed to identify irregularities included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims;
- Enquiry of company staff with responsibilities for compliance matters to identify any instances of non-compliance with laws and regulations;
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations;
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

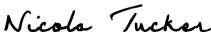
There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Nicola Tucker (Senior Statutory Auditor)
for and on behalf of Murray Smith LLP
Chartered Accountants
Statutory Auditors
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU

Date: 25-07-2025
Date:

CHESHIRE DEAF SOCIETY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 MARCH 2025**

	Notes	Unrestricted funds £	Restricted funds £	2025 Total funds £	2024 Total funds £
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	20,060	-	20,060	4,525
Charitable activities	5				
Supported living		1,739,739	-	1,739,739	1,523,456
Communication services		309,668	-	309,668	282,339
Day services		103,696	-	103,696	87,191
Social care		301,301	90,381	391,682	247,489
Training service		69,910	-	69,910	32,678
Youth services		1,743	40,400	42,143	44,189
Projects		146	-	146	503
Investment income	4	46,183	-	46,183	57,297
Other income		12,810	-	12,810	19,002
Total		<u>2,605,256</u>	<u>130,781</u>	<u>2,736,037</u>	<u>2,298,669</u>
EXPENDITURE ON					
Charitable activities	6				
Supported living		1,904,086	-	1,904,086	1,819,570
Communication services		246,551	-	246,551	230,189
Day services		56,115	-	56,115	62,836
Social care		200,571	75,025	275,596	330,699
Training service		126,030	-	126,030	124,867
Youth services		6,164	24,497	30,661	70,822
Projects		18,817	-	18,817	31,480
Total		<u>2,558,334</u>	<u>99,522</u>	<u>2,657,856</u>	<u>2,670,463</u>
Net gains/(losses) on investments		<u>(49,888)</u>	<u>-</u>	<u>(49,888)</u>	<u>115,636</u>
NET INCOME/(EXPENDITURE)		<u>(2,966)</u>	<u>31,259</u>	<u>28,293</u>	<u>(256,158)</u>
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		<u>161,000</u>	<u>-</u>	<u>161,000</u>	<u>(408,000)</u>
Net movement in funds		<u>158,034</u>	<u>31,259</u>	<u>189,293</u>	<u>(664,158)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>3,596,514</u>	<u>64,886</u>	<u>3,661,400</u>	<u>4,325,558</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,754,548</u></u>	<u><u>96,145</u></u>	<u><u>3,850,693</u></u>	<u><u>3,661,400</u></u>

CONTINUING OPERATIONS

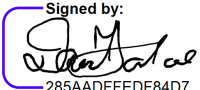
The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes form part of these financial statements

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)**BALANCE SHEET
30 MARCH 2025**

	Notes	2025 £	2024 £
FIXED ASSETS			
Tangible assets	12	1,678,717	1,868,474
Investments	13	969,855	1,269,739
		<u>2,648,572</u>	<u>3,138,213</u>
CURRENT ASSETS			
Debtors	14	202,384	248,835
Investments	15	250,000	400,000
Cash at bank		736,135	80,891
		<u>1,188,519</u>	<u>729,726</u>
CREDITORS			
Amounts falling due within one year	16	(192,398)	(206,539)
		<u>996,121</u>	<u>523,187</u>
NET CURRENT ASSETS			
		<u>3,644,693</u>	<u>3,661,400</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
		<u>3,644,693</u>	<u>3,661,400</u>
PENSION ASSET	20	206,000	-
		<u>3,850,693</u>	<u>3,661,400</u>
NET ASSETS			
		<u>3,850,693</u>	<u>3,661,400</u>
FUNDS	19		
Unrestricted funds:			
General fund		3,048,548	3,096,514
Pension fund		206,000	-
Designated fund		500,000	500,000
		<u>3,754,548</u>	<u>3,596,514</u>
Restricted funds		<u>96,145</u>	<u>64,886</u>
TOTAL FUNDS		<u>3,850,693</u>	<u>3,661,400</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 22 July 2025 and were signed on its behalf by:

Signed by:

 285AADFFEDF84D7...
 D Fardoe - Trustee

CHESHIRE DEAF SOCIETY**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 MARCH 2025**

	Notes	2025 £	2024 £
Cash flows from operating activities			
Cash generated from operations	1	(114,537)	(546,990)
Net cash used in operating activities		(114,537)	(546,990)
Cash flows from investing activities			
Purchase of tangible fixed assets		(44,651)	(536,042)
Purchase of fixed asset investments		(4)	-
Sale of tangible fixed assets		368,253	347,032
Sale of fixed asset investments		250,000	1,050,000
Disposal of current asset investments		150,000	(400,000)
Interest received		14,487	10,344
Dividends received		31,696	46,953
Net cash provided by investing activities		769,781	518,287
Change in cash and cash equivalents in the reporting period		655,244	(28,703)
Cash and cash equivalents at the beginning of the reporting period		80,891	109,594
Cash and cash equivalents at the end of the reporting period		736,135	80,891

The notes form part of these financial statements

CHESHIRE DEAF SOCIETY**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 MARCH 2025****1. RECONCILIATION OF NET INCOME/(EXPENDITURE) TO NET CASH FLOW FROM
OPERATING ACTIVITIES**

	2025 £	2024 £
Net income/(expenditure) for the reporting period (as per the Statement of Financial Activities)	28,293	(256,158)
Adjustments for:		
Depreciation charges	85,031	78,738
Losses/(gain) on investments	49,888	(115,636)
Profit on disposal of fixed assets	(218,876)	(192,032)
Interest received	(14,487)	(10,344)
Dividends received	(31,696)	(46,953)
Decrease in debtors	46,451	186,185
Decrease in creditors	(14,141)	(53,790)
Difference between pension charge and cash contributions	(45,000)	(137,000)
Net cash used in operations	<u>(114,537)</u>	<u>(546,990)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 31.3.24 £	Cash flow £	At 30.3.25 £
Net cash			
Cash at bank	<u>80,891</u>	<u>655,244</u>	<u>736,135</u>
	<u>80,891</u>	<u>655,244</u>	<u>736,135</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>400,000</u>	<u>(150,000)</u>	<u>250,000</u>
	<u>400,000</u>	<u>(150,000)</u>	<u>250,000</u>
Total	<u>480,891</u>	<u>505,244</u>	<u>986,135</u>

The notes form part of these financial statements

CHESHIRE DEAF SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2025**

1. CHARITY STATUS

Cheshire Deaf Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 144 London Road, Northwich, Cheshire CW9 5HH.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the Council of management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of management continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the SOFA on the basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage.

Support costs include central functions and have been allocated to activity cost categories on the basis consistent with the use of resources and apportioned based on direct costs of the activity concerned.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation of assets is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% on cost
Freehold buildings	2% on cost
Fixtures and fittings	33% on cost
Motor vehicles	17% on cost

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****2. ACCOUNTING POLICIES - continued****Tangible fixed assets**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Taxation

As a charity, DSN is exempt from the tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Designated funds are held as a contingency to cover fixed costs in the event of a shortfall in funding for ongoing projects and services.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DSN was a member of the Cheshire Pension Scheme, a Local Government Pension Scheme ("LGPS"), which is funded by contributions from the employees and the charity as an employer. The LGPS is a funded multi-employer scheme, and the assets are held separately from those of the charity in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to net income/(expenditure) are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in the income and expenditure account. DSN ceased to be a member of the scheme on 31 July 2024.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

Alternatively, employees may opt to join the Group Personal Pension scheme operated by NOW pensions as a defined contribution scheme which is funded by contributions from employees and the charity as employer. The charity has a group personal pension scheme operated by Friends Life which is now closed to new members.

CHESHIRE DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2025

2. ACCOUNTING POLICIES - continued

Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****3. DONATIONS AND LEGACIES**

	2025	2024
	£	£
Donations	20,060	4,525

4. INVESTMENT INCOME

	2025	2024
	£	£
Income from listed investments	31,696	46,953
Deposit account interest	14,487	10,344
	46,183	57,297

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2025	2024
		£	£
Charitable activities	Supported living	1,739,739	1,523,456
Charitable activities	Communication services	309,668	282,339
Charitable activities	Day services	103,696	87,191
Charitable activities	Social care	391,682	247,489
Charitable activities	Training service	69,910	32,678
Charitable activities	Youth services	42,143	44,189
Charitable activities	Projects	146	503
		2,656,984	2,217,845

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs	Support costs (see note 7)	Totals
	£	£	£
Supported living	1,185,853	718,233	1,904,086
Communication services	158,988	87,563	246,551
Day services	55,997	118	56,115
Social care	273,272	2,324	275,596
Training service	120,814	5,216	126,030
Youth services	30,393	268	30,661
Projects	18,615	202	18,817
	1,843,932	813,924	2,657,856

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****7. SUPPORT COSTS**

	Support costs £	Governance costs £	Totals £
Supported living	706,727	11,506	718,233
Communication services	87,563	-	87,563
Day services	118	-	118
Social care	2,324	-	2,324
Training service	5,216	-	5,216
Youth services	268	-	268
Projects	202	-	202
	<u>802,418</u>	<u>11,506</u>	<u>813,924</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2025 £	2024 £
Audit fees - current year	8,332	7,860
Audit fees - accountancy	3,174	2,100
Audit fees - previous auditor	-	15,600
Depreciation - owned assets	85,031	78,738
Surplus on disposal of fixed assets	<u>(218,876)</u>	<u>(192,032)</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 March 2025 nor for the year ended 30 March 2024.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 March 2025 nor for the year ended 30 March 2024.

10. STAFF COSTS

	2025 £	2024 £
Wages and salaries	1,838,580	1,760,160
Social security costs	157,828	146,672
Other pension costs	88,502	104,586
	<u>2,084,910</u>	<u>2,011,418</u>

The average monthly number of employees during the year was as follows:

	2025	2024
Executive	1	2
Operations	37	33
Supported living	35	35
Finance & administration	13	13
	<u>86</u>	<u>83</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****10. STAFF COSTS - continued**

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2025	2024
£70,001 - £80,000	-	1
£120,001 - £130,000	1	-
	<u>1</u>	<u>-</u>
	<u>1</u>	<u>1</u>

The above employee received a one-off lump sum payment of £48,500 following the Charity's exit from the Local Government Pension Scheme. The amount is included in the above calculation.

Key management

Total key management remuneration and benefits for the period ended 30 March 2025 was £397,531 (2024: £440,963)

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds £	Restricted funds £	Total funds £
INCOME AND ENDOWMENTS FROM			
Donations and legacies	3,525	1,000	4,525
Charitable activities			
Supported living	1,523,456	-	1,523,456
Communication services	282,339	-	282,339
Day services	87,191	-	87,191
Social care	247,489	-	247,489
Training service	32,780	(102)	32,678
Youth services	1,763	42,426	44,189
Projects	503	-	503
Investment income	57,297	-	57,297
Other income	19,002	-	19,002
Total	<u>2,255,345</u>	<u>43,324</u>	<u>2,298,669</u>
EXPENDITURE ON			
Charitable activities			
Supported living	1,814,770	4,800	1,819,570
Communication services	230,189	-	230,189
Day services	62,836	-	62,836
Social care	324,940	5,759	330,699
Training service	124,867	-	124,867
Youth services	70,615	207	70,822
Projects	31,480	-	31,480
Total	<u>2,659,697</u>	<u>10,766</u>	<u>2,670,463</u>
Net gains on investments	<u>115,636</u>	<u>-</u>	<u>115,636</u>
NET INCOME/(EXPENDITURE)	(288,716)	32,558	(256,158)
Other recognised gains/(losses)			

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds £	Restricted funds £	Total funds £
Actuarial gains/(losses) on defined benefit schemes	(408,000)	-	(408,000)
Net movement in funds	(696,716)	32,558	(664,158)
RECONCILIATION OF FUNDS			
Total funds brought forward	4,293,230	32,328	4,325,558
TOTAL FUNDS CARRIED FORWARD	<u>3,596,514</u>	<u>64,886</u>	<u>3,661,400</u>

12. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 31 March 2024	2,066,573	128,820	186,345	2,381,738
Additions	29,576	15,075	-	44,651
Disposals	(154,879)	-	(15,853)	(170,732)
At 30 March 2025	<u>1,941,270</u>	<u>143,895</u>	<u>170,492</u>	<u>2,255,657</u>
DEPRECIATION				
At 31 March 2024	305,497	99,627	108,140	513,264
Charge for year	41,501	24,652	18,878	85,031
Eliminated on disposal	(5,937)	-	(15,418)	(21,355)
At 30 March 2025	<u>341,061</u>	<u>124,279</u>	<u>111,600</u>	<u>576,940</u>
NET BOOK VALUE				
At 30 March 2025	<u>1,600,209</u>	<u>19,616</u>	<u>58,892</u>	<u>1,678,717</u>
At 30 March 2024	<u>1,761,076</u>	<u>29,193</u>	<u>78,205</u>	<u>1,868,474</u>

13. FIXED ASSET INVESTMENTS

	Shares in group undertakings £	Listed investments £	Totals £
MARKET VALUE			
At 31 March 2024	-	1,269,739	1,269,739
Additions	4	-	4
Disposals	-	(250,000)	(250,000)
Revaluations	-	(49,888)	(49,888)
At 30 March 2025	<u>4</u>	<u>969,851</u>	<u>969,855</u>
NET BOOK VALUE			
At 30 March 2025	<u>4</u>	<u>969,851</u>	<u>969,855</u>
At 30 March 2024	<u>-</u>	<u>1,269,739</u>	<u>1,269,739</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****13. FIXED ASSET INVESTMENTS - continued**

There were no investment assets outside the UK.

Cost or valuation at 30 March 2025 is represented by:

	Shares in group undertakings £	Listed investments £	Totals £
Valuation in 2025	4	969,851	969,855

The company's investments at the balance sheet date in the share capital of companies include the following:

DSN Retail Limited

Registered office: 144 London Road, Northwich, Cheshire, CW9 5HH

Nature of business: Sale of new goods in specialised stores

Class of share: %
holding
Ordinary 100

	31.3.24	31.3.23
	£	£
Aggregate capital and reserves	-	1,420
Loss for the year	(1,420)	(7,351)

DSN Cymru Limited

Registered office: 144 London Road, Northwich, Cheshire, England, CW9 5HH

Nature of business: Other social work activities

Class of share: %
holding
Ordinary 100

	30.6.24	30.6.23
	£	£
Aggregate capital and reserves	2	2

Positive Hearing LLP

Registered office: 144 London Road, Northwich, England, CW9 5HH

Nature of business: Limited liability partnership

Class of share: %
holding
Member 50

	31.12.24	31.12.23
	£	£
Aggregate capital and reserves	3,910	14,533
Profit for the year	32,954	8,637

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****14. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2025	2024
	£	£
Trade debtors	62,949	170,221
Prepayments and accrued income	139,435	78,614
	<u>202,384</u>	<u>248,835</u>

15. CURRENT ASSET INVESTMENTS

	2025	2024
	£	£
Treasury bank account	<u>250,000</u>	<u>400,000</u>

16. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2025	2024
	£	£
Trade creditors	37,676	75,714
Social security and other taxes	44,734	43,634
Accruals and deferred income	109,988	87,191
	<u>192,398</u>	<u>206,539</u>

17. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2025	2024
	£	£
Within one year	17,776	5,744
Between one and five years	48,506	12,097
In more than five years	15,000	-
	<u>81,282</u>	<u>17,841</u>

18. ANALYSIS OF NET ASSETS BETWEEN FUNDS

	Unrestricted funds	Restricted funds	2025 Total funds	2024 Total funds
	£	£	£	£
Fixed assets	1,678,717	-	1,678,717	1,868,474
Investments	969,855	-	969,855	1,269,739
Current assets	1,092,374	96,145	1,188,519	729,726
Current liabilities	(192,398)	-	(192,398)	(206,539)
Pension asset	206,000	-	206,000	-
	<u>3,754,548</u>	<u>96,145</u>	<u>3,850,693</u>	<u>3,661,400</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****19. MOVEMENT IN FUNDS**

	At 31.3.24 £	Net movement in funds £	At 30.3.25 £
Unrestricted funds			
General fund	3,096,514	(47,966)	3,048,548
Pension fund	-	206,000	206,000
Designated fund	500,000	-	500,000
	<u>3,596,514</u>	<u>158,034</u>	<u>3,754,548</u>
Restricted funds			
National Lottery (Hear Me project)	5,115	21,939	27,054
Fundraising balances	1,401	-	1,401
Armed Forces (Veterans Project)	13,778	(13,778)	-
BBC Children in Need (I'm Hear)	44,592	7,195	51,787
National Lottery Community Fund (Youth Project)	-	15,903	15,903
	<u>64,886</u>	<u>31,259</u>	<u>96,145</u>
TOTAL FUNDS	<u><u>3,661,400</u></u>	<u><u>189,293</u></u>	<u><u>3,850,693</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,605,256	(2,603,334)	(49,888)	(47,966)
Pension fund	-	45,000	161,000	206,000
	<u>2,605,256</u>	<u>(2,558,334)</u>	<u>111,112</u>	<u>158,034</u>
Restricted funds				
National Lottery (Hear Me project)	70,019	(48,080)	-	21,939
Armed Forces (Veterans Project)	(12,808)	(970)	-	(13,778)
BBC Children in Need (I'm Hear)	33,170	(25,975)	-	7,195
National Lottery Community Fund (Youth Project)	40,400	(24,497)	-	15,903
	<u>130,781</u>	<u>(99,522)</u>	<u>-</u>	<u>31,259</u>
TOTAL FUNDS	<u><u>2,736,037</u></u>	<u><u>(2,657,856)</u></u>	<u><u>111,112</u></u>	<u><u>189,293</u></u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****19. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 31.3.23 £	Net movement in funds £	At 30.3.24 £
Unrestricted funds			
General fund	3,522,230	(425,716)	3,096,514
Pension fund	271,000	(271,000)	-
Designated fund	500,000	-	500,000
	<u>4,293,230</u>	<u>(696,716)</u>	<u>3,596,514</u>
Restricted funds			
National Lottery (Hear Me project)	5,115	-	5,115
Fundraising balances	5,201	(3,800)	1,401
Armed Forces (Veterans Project)	15,258	(1,480)	13,778
BBC Children in Need (I'm Hear)	6,754	37,838	44,592
	<u>32,328</u>	<u>32,558</u>	<u>64,886</u>
TOTAL FUNDS	<u><u>4,325,558</u></u>	<u><u>(664,158)</u></u>	<u><u>3,661,400</u></u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,240,345	(2,781,697)	115,636	(425,716)
Pension fund	15,000	122,000	(408,000)	(271,000)
	<u>2,255,345</u>	<u>(2,659,697)</u>	<u>(292,364)</u>	<u>(696,716)</u>
Restricted funds				
Fundraising balances	1,000	(4,800)	-	(3,800)
Armed Forces (Veterans Project)	(102)	(1,378)	-	(1,480)
BBC Children in Need (I'm Hear)	42,426	(4,588)	-	37,838
	<u>43,324</u>	<u>(10,766)</u>	<u>-</u>	<u>32,558</u>
TOTAL FUNDS	<u><u>2,298,669</u></u>	<u><u>(2,670,463)</u></u>	<u><u>(292,364)</u></u>	<u><u>(664,158)</u></u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****19. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 31.3.23 £	Net movement in funds £	At 30.3.25 £
Unrestricted funds			
General fund	3,522,230	(473,682)	3,048,548
Pension fund	271,000	(65,000)	206,000
Designated fund	500,000	-	500,000
	<u>4,293,230</u>	<u>(538,682)</u>	<u>3,754,548</u>
Restricted funds			
National Lottery (Hear Me project)	5,115	21,939	27,054
Fundraising balances	5,201	(3,800)	1,401
Armed Forces (Veterans Project)	15,258	(15,258)	-
BBC Children in Need (I'm Hear)	6,754	45,033	51,787
National Lottery Community Fund (Youth Project)	-	15,903	15,903
	<u>32,328</u>	<u>63,817</u>	<u>96,145</u>
TOTAL FUNDS	<u>4,325,558</u>	<u>(474,865)</u>	<u>3,850,693</u>

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,845,601	(5,385,031)	65,748	(473,682)
Pension fund	15,000	167,000	(247,000)	(65,000)
	<u>4,860,601</u>	<u>(5,218,031)</u>	<u>(181,252)</u>	<u>(538,682)</u>
Restricted funds				
National Lottery (Hear Me project)	70,019	(48,080)	-	21,939
Fundraising balances	1,000	(4,800)	-	(3,800)
Armed Forces (Veterans Project)	(12,910)	(2,348)	-	(15,258)
BBC Children in Need (I'm Hear)	75,596	(30,563)	-	45,033
National Lottery Community Fund (Youth Project)	40,400	(24,497)	-	15,903
	<u>174,105</u>	<u>(110,288)</u>	<u>-</u>	<u>63,817</u>
TOTAL FUNDS	<u>5,034,706</u>	<u>(5,328,319)</u>	<u>(181,252)</u>	<u>(474,865)</u>

National Lottery funding is to support youth activities.

The Armed Forces grant is to support ex-members of the military who suffer from hearing loss.

The BBC Children in Need grant is for the I'm Hear project, which supports deaf children and their families.

The National Lottery Community Fund is to support the DSN Youth Service, for children and young people aged 8-25.

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****19. MOVEMENT IN FUNDS - continued**

The Designated Fund is to provide a contingency for unexpected expenditure and repairs.

20. EMPLOYEE BENEFIT OBLIGATIONS

The Charity ceased as an employer in the Cheshire Pension Fund on 31 July 2024.

It was determined by the scheme actuary, Hymans Robertson, that as at the cessation date the Charity were in an asset position to the value of £206,000. This money is owed to the Charity as at 30 March 2025.

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Current service cost	-	27,000
Net interest from net defined benefit asset/liability	-	(15,000)
Past service cost	-	-
	<u>-</u>	<u>12,000</u>
Actual return on plan assets	<u>631,000</u>	<u>(300,000)</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Opening defined benefit obligation	2,283,000	2,420,000
Current service cost	-	27,000
Contributions by scheme participants	3,000	7,000
Interest cost	-	110,000
Actuarial losses/(gains)	470,000	(17,000)
Benefits paid	-	(264,000)
	<u>2,756,000</u>	<u>2,283,000</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2025****20. EMPLOYEE BENEFIT OBLIGATIONS - continued**

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Opening fair value of scheme assets	2,283,000	2,691,000
Contributions by employer	45,000	149,000
Contributions by scheme participants	3,000	7,000
Expected return	-	125,000
Actuarial gains/(losses)	631,000	(425,000)
Benefits paid	-	(264,000)
	<u>2,962,000</u>	<u>2,283,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2025	2024
	£	£
Actuarial gains/(losses)	<u>161,000</u>	<u>(408,000)</u>
	<u>161,000</u>	<u>(408,000)</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2025	2024
Equities	45%	45%
Bonds	41%	41%
Property	13%	13%
Cash	1%	1%
	<u>100%</u>	<u>100%</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2025	2024
Discount rate	4.50%	4.80%
Future salary increases	3.00%	3.50%
Future pension increases	2.30%	2.80%

CHESHIRE DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2025

21. RELATED PARTY DISCLOSURES

Remuneration of £25,143 (2024 - £23,980) was paid to Mrs L Birtles, who is daughter of the trustee Mr P Morley. The remuneration was paid to carry out her role on behalf of the Training Service.

Remuneration of £14,639 (2024 - £10,144) was paid to Ms A Pane, who is daughter of the trustee Mr D Pane. The remuneration was paid to carry out her role as BSL Tutor.

Remuneration of £20,208 (2024 - £19,245) was paid to P Craige, who is mother of the trustee T Lonergan. The remuneration was paid to carry out her role as Project Manager.

Cheshire Deaf Society were appointed as a designated member of Positive Hearing LLP on 30 July 2024. During the financial year the LLP paid a donation of £5,000 to DSN. (2024 £nil).

CHESHIRE DEAF SOCIETY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 MARCH 2025**

	2025 £	2024 £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	20,060	4,525
Investment income		
Income from listed investments	31,696	46,953
Deposit account interest	14,487	10,344
	46,183	57,297
Charitable activities		
Charitable activities	2,656,984	2,217,845
Other income		
Expected return on pension scheme assets	-	15,000
Other income	12,810	4,002
	12,810	19,002
Total incoming resources	2,736,037	2,298,669
EXPENDITURE		
Charitable activities		
Wages	1,222,481	1,282,815
Social security	157,828	146,672
Pensions	88,502	104,586
Other direct costs	365,260	365,392
Fixtures and fittings depreciation	9,861	8,224
	1,843,932	1,907,689
Support costs		
Support costs		
Wages	616,099	477,345
Postage and printing	8,689	9,530
Travel	4,385	13,337
Administration and premises	287,859	321,260
Financial costs	2,046	1,316
Legal and professional	27,046	35,944
Freehold property depreciation	41,501	41,563
Fixtures and fittings depreciation	14,791	12,290
Motor vehicles depreciation	18,878	16,661
(Profit) / loss on sale of tangible fixed assets	(218,876)	(192,032)
	802,418	737,214
Governance costs		
Auditors' remuneration	11,506	25,560

This page does not form part of the statutory financial statements

CHESHIRE DEAF SOCIETY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 MARCH 2025**

	2025 £	2024 £
Total resources expended	2,657,856	2,670,463
Net income/(expenditure) before gains and losses	78,181	(371,794)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	(49,888)	115,636
Net income/(expenditure)	28,293	(256,158)

Accounts

REGISTERED COMPANY NUMBER: 01323762 (England and Wales)
REGISTERED CHARITY NUMBER: 506791

CHESHIRE DEAF SOCIETY
REPORT OF THE TRUSTEES AND
AUDITED FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024

CHESHIRE DEAF SOCIETY

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FOR THE YEAR ENDED 30 MARCH 2024**

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CHESHIRE DEAF SOCIETY

**REFERENCE AND ADMINISTRATIVE DETAILS
FOR THE YEAR ENDED 30 MARCH 2024**

TRUSTEES	D Ball (appointed 26.7.23) D Fardoe (Chair) Ms L Holmes (appointed 26.7.23) Ms T L Lonergan J Mander (Vice Chair) P D Morley D L Pane Ms J Stringer (Treasurer)
COMPANY SECRETARY	Mrs G Reeder
REGISTERED OFFICE	144 London Road Northwich Cheshire CW9 5HH
REGISTERED COMPANY NUMBER	01323762 (England and Wales)
REGISTERED CHARITY NUMBER	506791
AUDITORS	Murray Smith LLP Chartered Accountants Statutory Auditors Darland House 44 Winnington Hill Northwich Cheshire CW8 1AU
SOLICITORS	Butcher & Barlow 2-3 Royal Mews Gadbrook Park Northwich Cheshire CW9 7UD
BANKERS	National Westminster Bank 33 Eastgate Street Chester CH1 1LG

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2024**

The council of management present their report and financial statements for the year ended 30 March 2024.

Officers & Council of Management

Cheshire Deaf Society (operating as DSN) is both a registered charity and a company limited by guarantee. The society is governed by trustees collectively known as the Council of Management. The members of the Council are both Directors of the Company for the purposes of the Companies Act 2006 and charity trustees for the purposes of the Charities Act 2006.

The members of Council are responsible for the policy and strategy of the Society. They have special responsibility to ensure that all aspects of the Society's activities are properly conducted and carried out in full compliance with the Society's Memorandum and Articles of Association, although day to day management is the responsibility of the Chief Executive Officer and senior staff.

The Council of Management

The Council of Management during the year are documented in 'Reference and Administrative Details' on page 1.

Services are currently offered from four local centres:

- Northwich (Registered Office)
- Chester
- Macclesfield
- Warrington (Training services only)

Supported accommodation services are located at Stepping Stones, Lavender Lodge and two cluster homes, all based in Northwich.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

OBJECTIVES AND ACTIVITIES

Objectives and aims

The object of the Charity as stated in our Memorandum and Articles of Association is the relief of Deaf persons in Cheshire, the north-west, and north Wales. DSN deliver this by providing the best choice and quality of services DSN can, as efficiently as DSN can, for as many people as possible, within the resources available to us.

DSN reviews its aims and objectives each year, seeking to deliver activities and outcomes that achieve them. This report will highlight achievements against those objectives and describe some of the activities carried out. DSN have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing our aims and objectives and in planning for our future activities. The charity seeks to meet its objectives through working to a set of agreed values and priorities.

Significant activities

Our main activities during the year are described below. Traditionally all our activities have focused upon providing services and support to Deaf people. This focus has further expanded into the provision of full sensory loss services (Deaf and visually impaired), enabling ever more citizens to take a full and active role in wider society and to further our charitable purposes for the public benefit.

DSN has been successful in retaining contracts and securing alternative investment streams to further develop services for the Deaf community of Cheshire and surrounding areas. DSN has been able to respond to real challenges by demonstrating the quality of the services DSN provides and the value DSN delivers through efficient and effective deployment of resources. DSN will continue to focus on Quality and Value, Person Centered Care, and Innovation in the years ahead.

DSN has successfully maintained the core of its established services across Cheshire whilst expanding its reach and service provision into North Wales. DSN continues to deliver high quality services valued by users and commissioners alike. DSN has maintained, and in some cases enhanced, its service delivery for sensory communities throughout the year.

DSN focuses continually on introducing operational efficiencies by re-designing service delivery and enhancing its partnerships with commissioners. The Organisational Management Team ("OMT") works hard at fostering ever-improving relationships with key commissioners and funders to ensure DSN is in the strongest possible position for upcoming and longer-term contract negotiations. DSN recently, through a tendering process, successfully secured a further 5 year +1, +1 contract with Flintshire and Wrexham Local authorities to deliver services.

To avoid over-reliance on limited funding pools, DSN looks continuously at opportunities to develop alternative income streams. This strategy allows DSN to be better equipped to make informed assessments of all funding opportunities and develop a shared understanding of our priorities and objectives and how they will be achieved. It also ensures DSN allocates our limited resources to opportunities that will provide the most beneficial outcome for DSN and its service users. DSN has applied to and is awaiting results from the Big Lottery Community Fund for funding for Youth Services.

When identifying suitable opportunities DSN considers our key skills and track record, emerging government policy and available resources (both internal and external). DSN's efforts have been focused on enhancing our community engagement in addition to the pursuit of grants and trust funding.

DSN has completed a new strategy document and will produce an annual outcomes and action plan report highlighting key areas in which the charity wishes to make further progress in the year ahead.

DSN formally reviews all policies and procedures annually and this exercise considers changes in legislation, regulations, and developments in good practice. OMT undertakes this process and changes made to any policies and procedures are highlighted to and ratified at board level by all trustees and shared with all staff at all locations.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

Compliance

In these challenging financial times, and to help funders decide to invest in our services, it is important that DSN evidence what DSN are doing and how DSN deliver value for money. By looking at the services DSN provides and measuring the impact of those services on peoples' lives, DSN can demonstrate the value of the work DSN does to commissioners, funders, and the communities DSN serve. This commitment helps us to raise the profile of DSN and increases awareness of the high-quality help and support that DSN consistently delivers.

DSN collects information in the form of facts and figures, e.g., how many people DSN has supported, how many pieces of equipment DSN have supplied, how many training courses DSN has delivered, etc., and feedback from service users and other stakeholders using questionnaires, meetings, and capturing comments, compliments, complaints, etc.

Corporate Social Responsibility (CSR)

DSN is committed to delivering excellent services for our community, with an emphasis on meeting evolving user needs and enhanced innovation. DSN aim to deliver this commitment whilst ensuring that impact on the environment is minimised and that all activities are conducted safely by well-trained and qualified employees.

Overall responsibility for developing and reviewing the effectiveness of corporate policies on social, ethical, and environmental matters lies with OMT. These policies are communicated and applied across all departments to ensure compliance with the policies. DSN's policies and procedures, including those relating to social, environmental, health and safety, employment, and ethical matters, are communicated to all staff via induction training, on-going personal developmental training, and internal communications. All policies and procedures are reviewed annually, and updates are communicated to staff.

Whilst as an organisation our major focus is on meeting the needs of Deaf people, their families and carers in Cheshire and surrounding areas, DSN has broadened its reach to provide sensory services to include the blind and partially sighted in some areas. DSN continually strives to engage and interact with the wider community and to have a voice on wider issues of social importance.

As a result of this outward facing attitude, DSN are delighted to have worked in partnership with other charitable and public benefit organisations to raise awareness of over-arching social issues including the combatting of social isolation and loneliness, awareness raising and the fight against hate crime (DSN offices act as a safe space, published in the local area for the reporting of hate crime) and the development of youth services.

DSN is delighted to report that we have been awarded accreditation with the Good Business Charter. This demonstrates our commitment to CSR.

Operations Division

Social Care

For the year to 30th March 2024, DSN is pleased to report continued provision of our social care contracts with the four local authorities. DSN are currently in contract with Cheshire West and Chester (CWaC), Cheshire East Council (CEC), Flintshire County Council (FCC), and Wrexham County Borough Council (WCBC).

We continue to effectively monitor our service delivery and adhere to all contractual monitoring requirements. In addition to this DSN utilises its commitment to capture service user experience and satisfaction, enabling us to use the qualitative and quantitative data to improve customer experience and deliver sustainable improvements. Our compliance officer is constantly looking at new and innovative ways to collect data.

The model also allows us to inform the commissioners in the local authorities of our success measures, including outputs, outcomes, and impact for our service(s) on users.

Health Awareness and Deafness (HANd)

This project aims to improve understanding of wider health and well-being issues from a Deaf perspective. The "topic" for the workshops are co-produced with Deaf attendees and Initiatives included in the HANd project vary depending on people's wishes. This project is funded by Cheshire East Physical Health Support Grants 2023-2024. They have invited DSN to apply for their "Fund it Forward" support to allow the project to continue for a further year.

Health inequalities continue to be experienced by Deaf people such as making their own GP appointments, accessing pharmacy services, and arriving for a hospital appointment to find an interpreter has not been booked. DSN will continue to address barriers to service provision whilst promoting new and innovative ways of Health education.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

DSN continues to deliver health messages and support people in a variety of different ways and continues to spread the word about mental health, supporting staff and service users alike. DSN believes that there is no health without mental health.

Positive Hearing

Positive Hearing LLP (Audiology) continues to operate as a partnership with DSN and Silk Hearing. This partnership operates from DSN's registered office at 144 London Road, Northwich. DSN receives a 50% share of the profits from the LLP.

Community Engagement

DSN's Community Liaison Officer promotes our work in the Community and provides information to potential new service users.

DSN used a legacy fund to purchase a new Community vehicle. This enables out-reach work and the promotion of services across Cheshire and North Wales, particularly in the more remote, rural areas covered by DSN.

Sensory Loss & Dementia

DSN's research project alongside the University of Manchester has recommenced following a suspension due to maternity leave.

I'm Hear!

Following our successful bid for a further 3 years of funding, the I'm Hear! Project, funded by BBC Children in Need is continuing, and the project will run until 30th June 2025.

The I'm Hear project offers support, tailored to meet the communication needs of each individual child and their family. Bespoke resources are used to improve communication; use of different coping strategies; how to include a Deaf child in family activities; ways to avoid conflict with siblings; signposting to support services; identifying social activities or clubs in which a child is interested and wants to participate. Children aged 8+ are signposted to DSN's "Youth Vibe", where they can meet and interact with other Deaf children and siblings. Since the project started on 1st October 2014, DSN has supported over 200 Deaf children/young people, aged from birth to 18 years, and their families across Cheshire East, Cheshire West and Chester, Halton, Warrington, Liverpool, and the Wirral.

We offer two larger 'Family Events' for both children and families who are / have been supported through the programme. These group activities enable parents to meet other parents of Deaf children, to practice communication and share experiences.

The funding allows DSN to offer up to 10 home-based communication sessions with families of Deaf children. To ensure the support is flexible, we offer remote sessions via video, or a hybrid arrangement using a mix of in-person and remote sessions.

Youth Service - Youth Vibe

DSN's Youth Service, Youth Vibe, provides opportunities and activities for young people aged between 8 to 19 years and linked to deafness: deaf, hearing impaired, friends and siblings of/or Children of Deaf Adults (CODA). DSN also supports young Deaf adults up to 25 years, taking them on as young volunteers, and supporting them to achieve their Duke of Edinburgh's Award. Our current Youth Vibe delivers:

- Accessible youth activities for D/deaf young people 8- 9 years
- Young Leaders programme for young people aged 13-25 years

Our membership database now includes children and young people from Cheshire and surrounding areas with 20-30 attending each week. There is a variety of communication methods used at Youth Vibe for young people, from BSL, signed supported English and speech.

Incus Training

Incus - A standard in sensory inclusion for Care Providers, and the training department for DSN.

Deaf Awareness Training is part of our remit, and this training is available to any organisation where it would benefit staff within their working environment.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

Further agreements have also been reached, in that incus Training will take on the responsibility for all "in house" staff training.

BSL tuition is available from Level 1 to Level 6 and Level 6 interpreter, and interest from schools and other education establishments has begun to increase. The BSL Act and recognition of BSL as a language has prompted this growth.

DSN has, for the first time, introduced a trainee programme for BSL Tutors and has appointed a young Deaf individual who has successfully passed the first year modules of the course.

Supported Living Service

DSN's Supported Living service continues to provide a residential environment and operates from four group homes within the Northwich area.

This service is a specialist service designed to meet the needs of those tenants with complex needs (Deaf, deafblind, with an additional disability).

Our Tenants integrate into the wider local Deaf Community, enabling social interactions, friendship, and activities for them to join in.

Due to the complex needs of our tenants, it is important that our staff are trained and skilled in all aspects of care/support. Many of our staff are Deaf and prove to be positive role models for our Tenants. It is DSN's policy that all staff are required to achieve a minimum of level 2 British Sign Language (BSL).

DSN staff are committed to supporting each individual tenant to achieve the highest possible level of independence. By using a person-centred approach within an outcome framework, goals and aspirations are set for each tenant and achievements are recorded via annual reviews.

Our services are regularly inspected and monitored by Cheshire West and Chester Council and the Care Quality Commission. We also have tenants who reside with us from out of our catchment area, for example Stockport, Rochdale, Bradford, etc.

Day Services

The Tannery is the focus of our Day Services provision, based in Northwich. The Tannery is a specialist service for Deaf and deaf blind people with complex needs from across the region. This service is provided from Tuesday to Friday each week.

Our programme is designed to encourage each person attending to develop and learn, thus reaching their full potential.

Our staff and volunteers ensure that the most appropriate communication method is used for each individual attending.

DSN's Day Service has a variety of activities, including a weekly gym session provided by a qualified gym instructor, and is also a safe place where people meet and share friendships and continue to develop their social skills. The Tannery prevents isolation and loneliness.

Communication Service

DSN's Communication Services provides an excellent and professional service.

We have a number of British Sign Language Interpreters who are all qualified and registered with the NRCPD who we can utilise for BSL interpreter requests.

We can provide note takers and palantypists for meetings, and are able to provide virtual interpreters via video link if required.

Currently, there are fewer than 1,000 qualified Interpreters in the UK. DSN are committed to employing qualified interpreters. We currently employ 3 fully qualified Interpreters and 1 trainee.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2024****STRATEGIC REPORT****Statement of Financial Activities - Income and expenditure**

DSN have delivered a financial performance at operational level that is broadly in line with the results from the previous year. Looking at this performance in more detail, income has decreased to £2,298,669 compared with £2,403,780 in 2023. Management of operating expenditure has continued this year and remains a focus of the Board. There have been some increased costs for the revised service provision within the Social Care and Supported Living services and investment in IT infrastructure. Overall expenditure has decreased to £2,670,463 compared with £2,696,955 in 2023.

The net effect of the above is an operational deficit of £315,746 compared with an operational deficit of £293,175 in 2023. Following the gain on revaluation of our investment portfolio and the loss linked to our responsibilities under the Local Government Pension Scheme ("LGPS") our overall net deficit was £664,158 compared with a net deficit of £2,608 in 2023.

Balance Sheet

In terms of our Balance Sheet, our investment portfolio increased by a market revaluation of £115,636. Furthermore, there were withdrawals of £1,050,000 taken from the investments during the year. These withdrawals have funded the purchase of a new property, and have assisted with cashflow. Funds have also been placed into a High Interest Treasury account in order to achieve higher income returns. The investment fund valuation excludes the investment income received in the year which is shown in the Income and Expenditure statement. At the year end the valuation of investments was £1,269,739 compared with £2,204,103 in 2023.

At 30 March 2024 there were cash and short term investment balances of £480,891 compared with £109,594 in 2023. Current assets cover current liabilities in a ratio of 3.5:1. The value of our asset under the LGPS reduced by £271,000 to an asset ceiling figure of £nil. Further details are disclosed within the notes to the accounts. Our net assets at 30 March 2024 were £3,661,400 (2023: £4,325,558).

Additional commentary on our investment policy, reserves and focus on financial sustainability are detailed later in this report.

Investment policy and objectives

The governing documents of the charity (Memorandum & Articles of Association) provide the trustees with the power to invest any monies not immediately required for any purpose, as considered appropriate.

Having considered the options available and financial advice received, the trustees selected a long-term partner to provide guidance and professional services to facilitate the optimisation of returns, within agreed risk and ethical parameters. The Fund is managed by CCLA who are one of the UK's largest charity fund managers according to the latest Charity Finance Survey. CCLA only manages investments for charities, religious organisations, and the public sector and as such understand the particular needs and challenges facing charity investors.

DSN also utilises a high interest treasury account operated by NatWest.

The Trustees have decided to continue utilising some portion of the established Free Reserves to support the delivery of the adopted organisational strategy.

The Trustees, with regard to the liquidity requirements of the organisation and to the reserves policy, operate a policy of maintaining the available funds necessary to meet day-to-day operational requirements.

The performance of our investment has provided an invaluable contribution in recent years that helps to support funding in much needed services such as youth provision, which may otherwise go unfunded.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

STRATEGIC REPORT

Financial review

Reserves policy

The trustees receive information from the OMT that forecasts the expected level of income for the next 12 months based on the best evidence that is reasonably available. They then assess associated opportunities, contingencies, and risks. The trustees have examined the charity's reserves in the context of the key risks identified.

In the light of current economic conditions and the likelihood of short to medium term reductions in the level or availability of funding, the trustees have elected to utilise a proportion of Free Reserves to develop and maintain the provision of existing services. Free Reserves are defined as Total Funds less Designated or Restricted Funds less amounts invested in tangible and intangible fixed assets. As per the Balance Sheet, at 30 March 2024, Free Reserves were calculated to be £1,228,040 (2023: £1,956,060).

There was an expectation from the trustees that there would be deficits over previous years, given their commitment to funding services that otherwise would not be funded. However, the Trustees' emphasis now is to reduce ongoing deficits by managing costs and increasing income wherever possible. The 2024-2025 budget should reflect this.

The trustees agreed to commit funds to allow the charity to continue providing vital services. In addition, reserves should:

- meet the cost of approximately 6 months' operational expenditure.
- meet legislative standards at our newly purchased properties to continue as HMO's and reflect modern working practices.

Internal Controls

To provide reasonable assurance against material misstatements, DSN have in place effective internal controls covering income, expenditure, and commitments. The appropriate management information is prepared and reviewed regularly by both the Organisational Management Team (OMT) and the Board of Trustees. Through a combination of these internal controls and our annual budgets approved by the trustees, DSN seek to ensure that the charity is committed to a sustainable level of expenditure and retains adequate resources to continue as a going concern.

The Trustees along with the OMT continue to ensure that adequate consideration is given to the longer-term funding challenges that may arise when applying for or considering new or continuing service provision. Over the coming years DSN will aim to retain, expand, or secure our current service provision in line with our Mission Statement and in support of the charity's beneficiaries.

Financial Sustainability

Our budget for the next financial year (to March 2025) shows a deficit of £461,461. This budget reflects anticipated reductions in income, along with increased expenditure required to allow us to continue unfunded but necessary services and research along with a requirement to make a cash payment of £108,000 (paid over 12 months) to the Local Government Pension Scheme. We are in negotiation to exit this scheme and are hopeful that this will be concluded in 2024-2025. In addition we are reviewing working practices and are hopeful that our deficit for 2024-2025 will be much lower than indicated in our budget.

The Charity continues to work hard to manage and reduce the use of agency staff, which has an adverse impact on financial performance. Our investment strategy and effective management of reserves provides DSN with the opportunity to invest in our staff and services to ensure that DSN continues to innovate and achieve a sustainable balance of high quality and efficient services.

Annual General Meeting

On 17 July 2024, the Council of Management approved the 2023-2024 Report and Statement of Accounts.

To raise public awareness of the charity's work and to demonstrate that its aims continue to be carried out for the public benefit, the charity holds its Annual General Meeting in public. The 47th Annual General Meeting will be held in November 2024 at which the Council's 2023-2024 Report and Statement of Accounts will be presented to Members.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

STRATEGIC REPORT

Outlook for Future Periods

Although our funding streams are consistent there are concerns about the future. Before the pandemic struck, public spending on adult social care provision had fallen in real terms over the past decade and now, as a result in the global economic downturn, DSN anticipates that funding will be further squeezed. Our ability to plan for the future of our contracts and services remains uncertain and the lack of legislative progress on matters relating to Health and Social Care is a concern.

As previously reported, DSN has upskilled staff to meet the increasing requirement from Local Authorities for more generic workers. The multi-skilled staff DSN employs put us in a strong position to meet any new contracts or current contractual redesigns. The skill base DSN have also opens the possibility of more partnership opportunities should they arise. Given the outlook for the UK, DSN believes that funders will be looking for added value that DSN can provide within the contracts.

There is ongoing restructuring of funding streams within Local Authorities which may impact on the funding DSN receive for the provision of our Supported Living Service. DSN remains fully involved in user assessments and on-going commissioner negotiations in respect of Supporting People and Care funding. This is consistent with the charity's overall approach going forward.

Our financial prudence and management of reserves leaves DSN well placed to meet these challenges and DSN continues to actively target income generation from non-traditional resources. The economic downturn will impact for the next couple of years at a minimum and DSN know this will present us with challenges, but DSN also hopes there will be opportunities. Therefore, DSN will continue with the strategy of extending our funding base, which has been successful to date.

By embracing wider health and social care agendas and demonstrating a commitment to effective partnership development to deliver sensory-centric services that will meet the criteria for success in these areas, DSN will continue to provide valued specialist services. This will help to safeguard essential programmes and develop new initiatives in the years ahead.

Our ongoing research work into Dementia and sensory loss and our partnership with The Hearing Centres in the Positive Hearing programme are good examples of taking appropriate routes to secure continued growth. DSN continues to positively engage with users and commissioners and we strongly believe that this enables us to deliver innovative person-led services leading to a reputation for quality, effectiveness, and value.

STRUCTURE, GOVERNANCE AND MANAGEMENT

Governing document

The charity is controlled by its governing document, a deed of trust, and constitutes a limited company, limited by guarantee, as defined by the Companies Act 2006.

The organisation is a charitable company limited by guarantee and as such it does not have a share capital. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Recruitment and appointment of new trustees

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Council of Management. Under the requirements of the Memorandum and Articles of Association the members of the Council are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting of members.

The Council seeks to ensure that the needs of Deaf people are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees the charity continually seeks to identify Deaf individuals, who would be willing to become members of the Council, through networking with other organisations in the local area and throughout the local Deaf communities.

Traditional business skills are also well represented on the Council. To maintain this broad skill mix, Council members are requested to provide an up-to-date list of their skills and in the event of particular skills being lost to retirements from the Council, new individuals are approached to offer themselves for election. DSN will continue to actively look to enhance the skill base of the Council of Management through personal development of existing members and appointment of new trustees where appropriate.

Mr D Horrocks resigned as CEO on 15 August 2023 and Mrs G Reeder was appointed as interim CEO on this date.

Organisational structure

Under its constitution, the charity has a Council of Management of more than 3 members who meet quarterly and are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the Chief Executive Officer, sits on the Council but has no voting rights. As of 30 March 2024, there were a total of 8 members.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive Officer, along with the OMT. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The OMT has responsibility for the day-to-day operational management of the charity, individual supervision of the staff and ensuring staff continue to develop their skills and working practices in line with good practice.

Induction and training of new trustees

Most trustees are familiar with the practical work of the charity, having already been involved with the charity, or the local Deaf community, in one form or another. Additionally, new trustees are invited and encouraged to visit the charity's various offices and meet with the Chief Executive Officer and Chair to familiarise themselves with the charity and the context within which it operates.

A trustee induction pack is provided which includes the following information:

- Trustee role description
- The history of the organisation
- Organisation charts
- Annual review and service leaflets
- The Essential Trustee (An introduction & what you need to know)
- Statutory and Management Accounts
- Memorandum and Articles of Association
- Minutes of previous Council and members' meetings
- Organisational risk register

An annual trustee strategy session, held off-site for one day each year, also addresses issues of trustee development and considers the strategic development of the organisation.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

REPORT OF THE TRUSTEES FOR THE YEAR ENDED 30 MARCH 2024

STRUCTURE, GOVERNANCE AND MANAGEMENT

Related parties

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy. Services are delivered in partnership and attract funding from various organisations that include:

- Children's and Adult Social Care Service (Sensory Services), through contracts with Cheshire East Council, Cheshire West & Chester Council, Flintshire County Council and Wrexham County Borough Council.
- Supported Living contracts, through Cheshire West & Chester Council and social care teams in numerous local authorities.

DSN has a wholly owned subsidiary company, DSN Cymru, which is currently dormant.

Risk management

The Council of Management conducts a regular review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate and manage the risks the charity faces - appropriate assurances being given to the officers and trustees by the Organisational Management Team (OMT).

OMT met every two weeks to discuss operational issues and ensure that associated risks are identified, managed, and mitigated in a pro-active manner. This approach to risk management is further underpinned and informed by an annual review of DSN's policies which ensures a more rounded approach to stakeholder involvement in the identification and management of risk.

DSN continually works to improve its reporting framework to enhance strong governance. The reporting dashboard for trustees and senior managers continues to be revised as appropriate and has proved to be of significant benefit to trustees and senior managers in monitoring operational performance. This is a live process which will continue to develop to ensure it best meets business needs.

STATEMENT OF TRUSTEES' RESPONSIBILITIES

The trustees (who are also the directors of Cheshire Deaf Society for the purposes of company law) are responsible for preparing the Report of the Trustees and the financial statements in accordance with applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

Company law requires the trustees to prepare financial statements 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 that period. In preparing those financial statements, the trustees are required to

- select suitable accounting policies and then apply them consistently;
- observe the methods and principles in the Charity SORP;
- 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 charitable company will continue in business.

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 statements comply with the Companies Act 2006. They are also responsible for safeguarding the assets of the charitable company and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

In so far as the trustees are aware:

- there is no relevant audit information of which the charitable company's auditors are unaware; and
- the trustees have taken all steps that they ought to have taken to make themselves aware of any relevant audit information and to establish that the auditors are aware of that information.

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

**REPORT OF THE TRUSTEES
FOR THE YEAR ENDED 30 MARCH 2024**

AUDITORS

The auditors, Murray Smith LLP, will be proposed for re-appointment at the forthcoming Annual General Meeting.

Report of the trustees, incorporating a strategic report, approved by order of the board of trustees, as the company directors, on 17 July 2024 and signed on the board's behalf by:

Signed by:

David Fardoe

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D Fardoe - Trustee

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

Opinion

We have audited the financial statements of Cheshire Deaf Society (the 'charitable company') for the year ended 30 March 2024 which comprise the Statement of Financial Activities, the Balance Sheet, the Cash Flow Statement and notes to the financial statements, including a summary of significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards (United Kingdom Generally Accepted Accounting Practice).

In our opinion the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2024 and of its incoming resources and application of resources, including its income and expenditure, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditors' responsibilities for the audit of the financial statements section of our report. We are independent of the charitable company in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing 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 charitable company's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The trustees are responsible for the other information. The other information comprises the information included in the Annual Report, other than the financial statements and our Report of the Independent Auditors thereon.

Our opinion on the financial statements does not cover the other information and, except to the extent otherwise explicitly stated in our report, we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Opinions on other matters prescribed by the Companies Act 2006

In our opinion, based on the work undertaken in the course of the audit:

- the information given in the Report of the Trustees for the financial year for which the financial statements are prepared is consistent with the financial statements; and
- the Report of the Trustees has been prepared in accordance with applicable legal requirements.

REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)

Matters on which we are required to report by exception

In the light of the knowledge and understanding of the charitable company and its environment obtained in the course of the audit, we have not identified material misstatements in the Report of the Trustees.

We have nothing to report in respect of the following matters where the Companies Act 2006 requires us to report to you if, in our opinion:

- adequate accounting records have not been kept or returns adequate for our audit have not been received from branches not visited by us; or
- the financial statements are not in agreement with the accounting records and returns; or
- certain disclosures of trustees' remuneration specified by law are not made; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of trustees

As explained more fully in the Statement of Trustees' Responsibilities, the trustees (who are also the directors of the charitable company for the purposes of company law) are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the trustees determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the trustees are responsible for assessing the charitable company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the trustees either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Our responsibilities for the audit of the financial statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue a Report of the Independent Auditors that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

The extent to which our procedures are capable of detecting irregularities, including fraud is detailed below:

The audit procedures designed to identify irregularities included:

- Enquiry of management and those charged with governance around actual and potential litigation and claims
- Enquiry of company staff with responsibilities for compliance matters to identify any instances of non-compliance with laws and regulations
- Reviewing financial statement disclosures and testing to supporting documentation to assess compliance with applicable laws and regulations
- Auditing the risk of management override of controls, including through testing journal entries and other adjustments for appropriateness, and evaluating the business rationale of significant transactions outside the normal course of business.

There are inherent limitations in the audit procedures described above and, the further removed non-compliance with laws and regulations is from the events and transactions reflected in the financial statements, the less likely we would become aware of it. Also, the risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error, as fraud may involve deliberate concealment by, for example, forgery, intentional misrepresentations or through collusion.

A further description of our responsibilities for the audit of the financial statements is located on the Financial Reporting Council's website at www.frc.org.uk/auditorsresponsibilities. This description forms part of our Report of the Independent Auditors.

**REPORT OF THE INDEPENDENT AUDITORS TO THE MEMBERS OF
CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)**

Use of our report

This report is made solely to the charitable company's members, as a body, in accordance with Chapter 3 of Part 16 of the Companies Act 2006. Our audit work has been undertaken so that we might state to the charitable company's members those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charitable company and the charitable company's members as a body, for our audit work, for this report, or for the opinions we have formed.

DocuSigned by:

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Michael Benson (Senior Statutory Auditor)
for and on behalf of Murray Smith LLP
Chartered Accountants
Statutory Auditors
Darland House
44 Winnington Hill
Northwich
Cheshire
CW8 1AU
18-07-2024
Date:

CHESHIRE DEAF SOCIETY**STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 MARCH 2024**

		Unrestricted funds	Restricted funds	2024 Total funds	2023 Total funds as restated
	Notes	£	£	£	£
INCOME AND ENDOWMENTS FROM					
Donations and legacies	3	3,525	1,000	4,525	3,549
Charitable activities	5				
Supported living		1,523,456	-	1,523,456	1,602,237
Communication services		282,339	-	282,339	247,551
Day services		87,191	-	87,191	67,265
Social care		247,489	-	247,489	285,406
Training service		32,780	(102)	32,678	54,819
Youth services		1,763	42,426	44,189	41,389
Projects		503	-	503	4,483
Investment income	4	57,297	-	57,297	75,673
Other income		19,002	-	19,002	21,408
Total		<u>2,255,345</u>	<u>43,324</u>	<u>2,298,669</u>	<u>2,403,780</u>
EXPENDITURE ON					
Charitable activities	6				
Supported living		1,814,770	4,800	1,819,570	1,430,900
Communication services		230,189	-	230,189	274,069
Day services		62,836	-	62,836	102,035
Social care		324,940	5,759	330,699	542,952
Training service		124,867	-	124,867	108,665
Youth services		70,615	207	70,822	122,662
Projects		31,480	-	31,480	115,672
Total		<u>2,659,697</u>	<u>10,766</u>	<u>2,670,463</u>	<u>2,696,955</u>
Net gains/(losses) on investments		<u>115,636</u>	<u>-</u>	<u>115,636</u>	<u>(163,433)</u>
NET INCOME/(EXPENDITURE)		<u>(288,716)</u>	<u>32,558</u>	<u>(256,158)</u>	<u>(456,608)</u>
Other recognised gains/(losses)					
Actuarial gains/(losses) on defined benefit schemes		<u>(408,000)</u>	<u>-</u>	<u>(408,000)</u>	<u>454,000</u>
Net movement in funds		<u>(696,716)</u>	<u>32,558</u>	<u>(664,158)</u>	<u>(2,608)</u>
RECONCILIATION OF FUNDS					
Total funds brought forward		<u>4,293,230</u>	<u>32,328</u>	<u>4,325,558</u>	<u>4,328,166</u>
TOTAL FUNDS CARRIED FORWARD		<u><u>3,596,514</u></u>	<u><u>64,886</u></u>	<u><u>3,661,400</u></u>	<u><u>4,325,558</u></u>

CONTINUING OPERATIONS

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities. The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

The notes form part of these financial statements

CHESHIRE DEAF SOCIETY (REGISTERED NUMBER: 01323762)**BALANCE SHEET
30 MARCH 2024**

	Notes	2024 £	2023 as restated £
FIXED ASSETS			
Tangible assets	13	1,868,474	1,566,170
Investments	14	1,269,739	2,204,103
		<u>3,138,213</u>	<u>3,770,273</u>
CURRENT ASSETS			
Debtors	15	248,835	435,020
Investments	16	400,000	-
Cash at bank		80,891	109,594
		<u>729,726</u>	<u>544,614</u>
CREDITORS			
Amounts falling due within one year	17	(206,539)	(260,329)
		<u>523,187</u>	<u>284,285</u>
NET CURRENT ASSETS			
		<u>3,661,400</u>	<u>4,054,558</u>
TOTAL ASSETS LESS CURRENT LIABILITIES			
PENSION ASSET	21	-	271,000
		<u>3,661,400</u>	<u>4,325,558</u>
NET ASSETS			
FUNDS	20		
Unrestricted funds:			
General fund		3,096,514	3,522,230
Pension fund		-	271,000
Designated fund		500,000	500,000
		<u>3,596,514</u>	<u>4,293,230</u>
Restricted funds		<u>64,886</u>	<u>32,328</u>
TOTAL FUNDS		<u>3,661,400</u>	<u>4,325,558</u>

The financial statements were approved by the Board of Trustees and authorised for issue on 17 July 2024 and were signed on its behalf by:

Signed by:

285AADFEDF84D7...

D Fardoe - Trustee

The notes form part of these financial statements

CHESHIRE DEAF SOCIETY**CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 MARCH 2024**

		2024	2023
	Notes	£	as restated £
Cash flows from operating activities			
Cash generated from operations	1	(546,990)	(393,835)
Net cash used in operating activities		(546,990)	(393,835)
Cash flows from investing activities			
Purchase of tangible fixed assets		(536,042)	(531,477)
Sale of tangible fixed assets		347,032	-
Sale of fixed asset investments		1,050,000	868,000
Addition of current asset investments		(400,000)	-
Interest received		10,344	-
Dividends received		46,953	75,673
Net cash provided by investing activities		518,287	412,196
Change in cash and cash equivalents in the reporting period		(28,703)	18,361
Cash and cash equivalents at the beginning of the reporting period		109,594	91,233
Cash and cash equivalents at the end of the reporting period		80,891	109,594

The notes form part of these financial statements

CHESHIRE DEAF SOCIETY**NOTES TO THE CASH FLOW STATEMENT
FOR THE YEAR ENDED 30 MARCH 2024****1. RECONCILIATION OF NET EXPENDITURE TO NET CASH FLOW FROM OPERATING ACTIVITIES**

	2024	2023 as restated
	£	£
Net expenditure for the reporting period (as per the Statement of Financial Activities)	(256,158)	(456,608)
Adjustments for:		
Depreciation charges	78,738	39,296
(Gain)/losses on investments	(115,636)	163,433
Profit on disposal of fixed assets	(192,032)	-
Interest received	(10,344)	-
Dividends received	(46,953)	(75,673)
Decrease/(increase) in debtors	186,185	(53,436)
Decrease in creditors	(53,790)	(10,847)
Difference between pension charge and cash contributions	(137,000)	-
Net cash used in operations	<u>(546,990)</u>	<u>(393,835)</u>

2. ANALYSIS OF CHANGES IN NET FUNDS

	At 31.3.23 £	Cash flow £	At 30.3.24 £
Net cash			
Cash at bank	<u>109,594</u>	<u>(28,703)</u>	<u>80,891</u>
	<u>109,594</u>	<u>(28,703)</u>	<u>80,891</u>
Liquid resources			
Deposits included in cash	-	-	-
Current asset investments	<u>-</u>	<u>400,000</u>	<u>400,000</u>
	<u>-</u>	<u>400,000</u>	<u>400,000</u>
Total	<u>109,594</u>	<u>371,297</u>	<u>480,891</u>

The notes form part of these financial statements

CHESHIRE DEAF SOCIETY

**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2024**

1. CHARITY STATUS

Cheshire Deaf Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 144 London Road, Northwich, Cheshire CW9 5HH.

2. ACCOUNTING POLICIES

Basis of preparing the financial statements

The financial statements of the charitable company, which is a public benefit entity under FRS 102, have been prepared in accordance with the Charities SORP (FRS 102) '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)', Financial Reporting Standard 102 'The Financial Reporting Standard applicable in the UK and Republic of Ireland' and the Companies Act 2006. The financial statements have been prepared under the historical cost convention, with the exception of investments which are included at market value, as modified by the revaluation of certain assets.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

Going concern

At the time of approving the financial statements, the Council of management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of management continue to adopt the going concern basis of accounting in preparing the financial statements.

Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the SOFA on the basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage.

Support costs include central functions and have been allocated to activity cost categories on the basis consistent with the use of resources and apportioned based on direct costs of the activity concerned.

Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The costs of minor additions or those costing below £500 are not capitalised.

Depreciation of assets is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% on cost
Freehold buildings	2% on cost
Fixtures and fittings	33% on cost
Motor vehicles	17% on cost

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****2. ACCOUNTING POLICIES - continued****Tangible fixed assets**

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

Taxation

As a charity, DSN is exempt from the tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

Fund accounting

Unrestricted funds can be used in accordance with the charitable objectives at the discretion of the trustees.

Restricted funds can only be used for particular restricted purposes within the objects of the charity. Restrictions arise when specified by the donor or when funds are raised for particular restricted purposes.

Further explanation of the nature and purpose of each fund is included in the notes to the financial statements.

Designated funds are held as a contingency to cover fixed costs in the event of a shortfall in funding for ongoing projects and services.

Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DSN is a member of the Cheshire Pension Scheme, a Local Government Pension Scheme ("LGPS"), which is funded by contributions from the employees and the charity as an employer. The LGPS is a funded multi-employer scheme, and the assets are held separately from those of the charity in separate trustee administered funds. Pension scheme assets are measured at fair value and liabilities are measured on an actuarial basis using the projected unit credit method and discounted at a rate equivalent to the current rate of return on a high-quality corporate bond of equivalent term and currency to the liabilities. The actuarial valuations are obtained at least triennially and are updated at each balance sheet date. The amounts charged to net income/(expenditure) are the current service costs and the costs of scheme introductions, benefit changes, settlements and curtailments. They are included as part of staff costs as incurred. Net interest on the net defined benefit liability/asset is also recognised in the Statement of Financial Activities and comprises the interest cost on the defined benefit obligation and interest income on the scheme assets, calculated by multiplying the fair value of the scheme assets at the beginning of the period by the rate used to discount the benefit obligations. The difference between the interest income on the scheme assets and the actual return on the scheme assets is recognised in the income and expenditure account.

Actuarial gains and losses are recognised immediately in other recognised gains and losses.

Alternatively, employees may opt to join the Group Personal Pension scheme operated by NOW pensions as a defined contribution scheme which is funded by contributions from employees and the charity as employer. The charity has a group personal pension scheme operated by Friends Life which is now closed to new members.

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****2. ACCOUNTING POLICIES - continued****Cash and cash equivalents**

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****3. DONATIONS AND LEGACIES**

	2024	2023 as restated
	£	£
Donations	<u>4,525</u>	<u>3,549</u>

4. INVESTMENT INCOME

	2024	2023 as restated
	£	£
Income from listed investments	46,953	75,673
Deposit account interest	<u>10,344</u>	<u>-</u>
	<u>57,297</u>	<u>75,673</u>

5. INCOME FROM CHARITABLE ACTIVITIES

	Activity	2024	2023 as restated
		£	£
Charitable activities	Supported living	1,523,456	1,602,237
Charitable activities	Communication services	282,339	247,551
Charitable activities	Day services	87,191	67,265
Charitable activities	Social care	247,489	285,406
Charitable activities	Training service	32,678	54,819
Charitable activities	Youth services	44,189	41,389
Charitable activities	Projects	<u>503</u>	<u>4,483</u>
		<u>2,217,845</u>	<u>2,303,150</u>

6. CHARITABLE ACTIVITIES COSTS

	Direct Costs £	Support costs (see note 7) £	Totals £
Supported living	1,210,617	608,953	1,819,570
Communication services	117,275	112,914	230,189
Day services	61,640	1,196	62,836
Social care	313,029	17,670	330,699
Training service	118,901	5,966	124,867
Youth services	70,822	-	70,822
Projects	<u>15,405</u>	<u>16,075</u>	<u>31,480</u>
	<u>1,907,689</u>	<u>762,774</u>	<u>2,670,463</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****7. SUPPORT COSTS**

	Support costs £	Governance costs £	Totals £
Supported living	583,393	25,560	608,953
Communication services	112,914	-	112,914
Day services	1,196	-	1,196
Social care	17,670	-	17,670
Training service	5,966	-	5,966
Projects	16,075	-	16,075
	<u>737,214</u>	<u>25,560</u>	<u>762,774</u>

8. NET INCOME/(EXPENDITURE)

Net income/(expenditure) is stated after charging/(crediting):

	2024 £	2023 as restated £
Audit fees	-	5,500
Audit fees - current year	7,860	-
Audit fees - accountancy	2,100	-
Audit fees - previous auditor	15,600	-
Depreciation - owned assets	78,738	39,296
Surplus on disposal of fixed assets	<u>(192,032)</u>	<u>-</u>

9. TRUSTEES' REMUNERATION AND BENEFITS

There were no trustees' remuneration or other benefits for the year ended 30 March 2024 nor for the year ended 30 March 2023.

Trustees' expenses

There were no trustees' expenses paid for the year ended 30 March 2024 nor for the year ended 30 March 2023.

10. STAFF COSTS

	2024 £	2023 as restated £
Wages and salaries	1,760,160	1,636,344
Social security costs	146,672	130,052
Other pension costs	104,586	88,008
	<u>2,011,418</u>	<u>1,854,404</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****10. STAFF COSTS - continued**

The average monthly number of employees during the year was as follows:

	2024	2023 as restated
Executive	2	3
Operations	33	34
Supported living	35	31
Finance & administration	13	13
	<u>83</u>	<u>81</u>

The number of employees whose employee benefits (excluding employer pension costs) exceeded £60,000 was:

	2024	2023 as restated
£70,001 - £80,000	<u>1</u>	<u>1</u>

11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
INCOME AND ENDOWMENTS FROM			
Donations and legacies	2,549	1,000	3,549
Charitable activities			
Supported living	1,592,574	9,663	1,602,237
Communication services	247,551	-	247,551
Day services	67,265	-	67,265
Social care	251,281	34,125	285,406
Training service	54,819	-	54,819
Youth services	41,389	-	41,389
Projects	4,483	-	4,483
Investment income	75,673	-	75,673
Other income	21,408	-	21,408
Total	<u>2,358,992</u>	<u>44,788</u>	<u>2,403,780</u>
EXPENDITURE ON			
Charitable activities			
Supported living	1,430,900	-	1,430,900
Communication services	274,069	-	274,069
Day services	102,035	-	102,035
Social care	514,892	28,060	542,952
Training service	108,665	-	108,665
Youth services	109,201	13,461	122,662
Projects	115,672	-	115,672
Total	<u>2,655,434</u>	<u>41,521</u>	<u>2,696,955</u>
Net gains/(losses) on investments	<u>(163,433)</u>	<u>-</u>	<u>(163,433)</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****11. COMPARATIVES FOR THE STATEMENT OF FINANCIAL ACTIVITIES - continued**

	Unrestricted funds	Restricted funds	Total funds as restated
	£	£	£
NET INCOME/(EXPENDITURE)	(459,875)	3,267	(456,608)
Other recognised gains/(losses)			
Actuarial gains on defined benefit schemes	454,000	-	454,000
Net movement in funds	(5,875)	3,267	(2,608)
RECONCILIATION OF FUNDS			
Total funds brought forward			
As previously reported	4,299,105	29,061	4,328,166
Prior year adjustment	-	-	-
As restated	4,299,105	29,061	4,328,166
TOTAL FUNDS CARRIED FORWARD	4,293,230	32,328	4,325,558

12. PRIOR YEAR ADJUSTMENT

The 2023 opening pension reserve figure has been restated to reflect the correct position at 31 March 2022, through a transfer of £183,000 to the general reserve fund.

13. TANGIBLE FIXED ASSETS

	Freehold property £	Fixtures and fittings £	Motor vehicles £	Totals £
COST				
At 31 March 2023	1,736,988	125,712	156,666	2,019,366
Additions	484,585	3,108	48,349	536,042
Disposals	(155,000)	-	(18,670)	(173,670)
At 30 March 2024	2,066,573	128,820	186,345	2,381,738
DEPRECIATION				
At 31 March 2023	263,934	79,113	110,149	453,196
Charge for year	41,563	20,514	16,661	78,738
Eliminated on disposal	-	-	(18,670)	(18,670)
At 30 March 2024	305,497	99,627	108,140	513,264
NET BOOK VALUE				
At 30 March 2024	1,761,076	29,193	78,205	1,868,474
At 30 March 2023	1,473,054	46,599	46,517	1,566,170

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****14. FIXED ASSET INVESTMENTS**

	Listed investments £
MARKET VALUE	
At 31 March 2023	2,204,103
Disposals	(1,050,000)
Revaluations	115,636
At 30 March 2024	1,269,739
NET BOOK VALUE	
At 30 March 2024	1,269,739
At 30 March 2023	2,204,103

There were no investment assets outside the UK.

Cost or valuation at 30 March 2024 is represented by:

	Listed investments £
Valuation in 2024	1,269,739

15. DEBTORS: AMOUNTS FALLING DUE WITHIN ONE YEAR

	2024	2023 as restated
	£	£
Trade debtors	170,221	299,574
Prepayments and accrued income	78,614	135,446
	248,835	435,020

16. CURRENT ASSET INVESTMENTS

	2024	2023 as restated
	£	£
Treasury bank account	400,000	-

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****17. CREDITORS: AMOUNTS FALLING DUE WITHIN ONE YEAR**

	2024	2023 as restated
	£	£
Trade creditors	75,714	150,786
Social security and other taxes	43,634	64,930
Accruals and deferred income	87,191	44,613
	<u>206,539</u>	<u>260,329</u>

18. LEASING AGREEMENTS

Minimum lease payments under non-cancellable operating leases fall due as follows:

	2024	2023 as restated
	£	£
Within one year	5,744	86,723
Between one and five years	12,097	-
	<u>17,841</u>	<u>86,723</u>

19. ANALYSIS OF NET ASSETS BETWEEN FUNDS

			2024	2023 as restated
	Unrestricted funds £	Restricted funds £	Total funds £	Total funds £
Fixed assets	1,868,474	-	1,868,474	1,566,170
Investments	1,269,739	-	1,269,739	2,204,103
Current assets	664,840	64,886	729,726	544,614
Current liabilities	(206,539)	-	(206,539)	(260,329)
Pension asset	-	-	-	271,000
	<u>3,596,514</u>	<u>64,886</u>	<u>3,661,400</u>	<u>4,325,558</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****20. MOVEMENT IN FUNDS**

	At 31.3.23 £	Net movement in funds £	At 30.3.24 £
Unrestricted funds			
General fund	3,522,230	(425,716)	3,096,514
Pension fund	271,000	(271,000)	-
Designated fund	500,000	-	500,000
	<u>4,293,230</u>	<u>(696,716)</u>	<u>3,596,514</u>
Restricted funds			
National Lottery	5,115	-	5,115
Fundraising balances	5,201	(3,800)	1,401
Armed forces	15,258	(1,480)	13,778
BBC Children in Need	6,754	37,838	44,592
	<u>32,328</u>	<u>32,558</u>	<u>64,886</u>
TOTAL FUNDS	<u><u>4,325,558</u></u>	<u><u>(664,158)</u></u>	<u><u>3,661,400</u></u>

Net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,240,345	(2,781,697)	115,636	(425,716)
Pension fund	15,000	122,000	(408,000)	(271,000)
	<u>2,255,345</u>	<u>(2,659,697)</u>	<u>(292,364)</u>	<u>(696,716)</u>
Restricted funds				
Fundraising balances	1,000	(4,800)	-	(3,800)
Armed forces	(102)	(1,378)	-	(1,480)
BBC Children in Need	42,426	(4,588)	-	37,838
	<u>43,324</u>	<u>(10,766)</u>	<u>-</u>	<u>32,558</u>
TOTAL FUNDS	<u><u>2,298,669</u></u>	<u><u>(2,670,463)</u></u>	<u><u>(292,364)</u></u>	<u><u>(664,158)</u></u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****20. MOVEMENT IN FUNDS - continued****Comparatives for movement in funds**

	At 31.3.22 £	Prior year adjustment £	Net movement in funds £	At 30.3.23 £
Unrestricted funds				
General fund	3,799,105	183,000	(459,875)	3,522,230
Pension fund	-	(183,000)	454,000	271,000
Designated fund	500,000	-	-	500,000
	<u>4,299,105</u>	<u>-</u>	<u>(5,875)</u>	<u>4,293,230</u>
Restricted funds				
National Lottery	5,115	-	-	5,115
Home Bonus grant	1,075	-	(1,075)	-
Fundraising balances	4,201	-	1,000	5,201
Armed forces	9,193	-	6,065	15,258
BBC Children in Need	9,477	-	(2,723)	6,754
	<u>29,061</u>	<u>-</u>	<u>3,267</u>	<u>32,328</u>
TOTAL FUNDS	<u>4,328,166</u>	<u>-</u>	<u>(2,608)</u>	<u>4,325,558</u>

Comparative net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	2,358,992	(2,655,434)	(163,433)	(459,875)
Pension fund	-	-	454,000	454,000
	<u>2,358,992</u>	<u>(2,655,434)</u>	<u>290,567</u>	<u>(5,875)</u>
Restricted funds				
Home Bonus grant	-	(1,075)	-	(1,075)
Fundraising balances	1,000	-	-	1,000
Armed forces	34,125	(28,060)	-	6,065
BBC Children in Need	9,663	(12,386)	-	(2,723)
	<u>44,788</u>	<u>(41,521)</u>	<u>-</u>	<u>3,267</u>
TOTAL FUNDS	<u>2,403,780</u>	<u>(2,696,955)</u>	<u>290,567</u>	<u>(2,608)</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****20. MOVEMENT IN FUNDS - continued**

A current year 12 months and prior year 12 months combined position is as follows:

	At 31.3.22 £	Prior year adjustment £	Net movement in funds £	At 30.3.24 £
Unrestricted funds				
General fund	3,799,105	183,000	(885,591)	3,096,514
Pension fund	-	(183,000)	183,000	-
Designated fund	500,000	-	-	500,000
	4,299,105	-	(702,591)	3,596,514
Restricted funds				
National Lottery	5,115	-	-	5,115
Home Bonus grant	1,075	-	(1,075)	-
Fundraising balances	4,201	-	(2,800)	1,401
Armed forces	9,193	-	4,585	13,778
BBC Children in Need	9,477	-	35,115	44,592
	29,061	-	35,825	64,886
TOTAL FUNDS	4,328,166	-	(666,766)	3,661,400

A current year 12 months and prior year 12 months combined net movement in funds, included in the above are as follows:

	Incoming resources £	Resources expended £	Gains and losses £	Movement in funds £
Unrestricted funds				
General fund	4,599,337	(5,437,131)	(47,797)	(885,591)
Pension fund	15,000	122,000	46,000	183,000
	4,614,337	(5,315,131)	(1,797)	(702,591)
Restricted funds				
Home Bonus grant	-	(1,075)	-	(1,075)
Fundraising balances	2,000	(4,800)	-	(2,800)
Armed forces	34,023	(29,438)	-	4,585
BBC Children in Need	52,089	(16,974)	-	35,115
	88,112	(52,287)	-	35,825
TOTAL FUNDS	4,702,449	(5,367,418)	(1,797)	(666,766)

National Lottery funding is to support youth activities.

The Armed Forces grant is to support ex-members of the military who suffer from hearing loss.

The BBC Children in Need grant is for the I'm Hear project, which supports deaf children and their families.

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****21. EMPLOYEE BENEFIT OBLIGATIONS**

The charity participates in the Cheshire County Council pension scheme, a multi-employer defined benefit final salary scheme.

The employer's contribution made to the scheme in the year was set between 5.5% and 8.5% of pensionable pay. During the years to 30 March 2024 and 30 March 2023 Cheshire Deaf Society made additional payments of £108,000 towards the pension deficit. This is in addition to the statutory contributions.

Whilst the scheme currently shows a surplus position, Cheshire Deaf Society are required to continue to make payments of £108,000 per year due to the time between actuarial valuations. The board of trustees have agreed in principle that the charity will exit the scheme as of 31 March 2025 so that future additional contributions to the scheme are not required.

The amounts recognised in the Statement of Financial Activities are as follows:

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Current service cost	27,000	33,000
Net interest from net defined benefit asset/liability	(15,000)	3,000
Past service cost	-	-
	<u>12,000</u>	<u>36,000</u>
Actual return on plan assets	<u>(300,000)</u>	<u>(212,000)</u>

Changes in the present value of the defined benefit obligation are as follows:

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Opening defined benefit obligation	2,420,000	3,032,000
Current service cost	27,000	33,000
Contributions by scheme participants	7,000	6,000
Interest cost	110,000	81,000
Actuarial losses/(gains)	(17,000)	(638,000)
Benefits paid	(264,000)	(94,000)
	<u>2,283,000</u>	<u>2,420,000</u>

CHESHIRE DEAF SOCIETY**NOTES TO THE FINANCIAL STATEMENTS - continued
FOR THE YEAR ENDED 30 MARCH 2024****21. EMPLOYEE BENEFIT OBLIGATIONS - continued**

Changes in the fair value of scheme assets are as follows:

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Opening fair value of scheme assets	2,691,000	2,849,000
Contributions by employer	149,000	142,000
Contributions by scheme participants	7,000	6,000
Expected return	125,000	78,000
Actuarial gains/(losses)	(425,000)	(290,000)
Benefits paid	(264,000)	(94,000)
	<u>2,283,000</u>	<u>2,691,000</u>

The amounts recognised in other recognised gains and losses are as follows:

	Defined benefit pension plans	
	2024	2023 as restated
	£	£
Actuarial gains/(losses)	(408,000)	454,000
	<u>(408,000)</u>	<u>454,000</u>

The major categories of scheme assets as a percentage of total scheme assets are as follows:

	Defined benefit pension plans	
	2024	2023 as restated
Equities	45%	43%
Bonds	41%	39%
Property	13%	16%
Cash	1%	2%
	<u>100%</u>	<u>100%</u>

Principal actuarial assumptions at the Balance Sheet date (expressed as weighted averages):

	2024	2023 as restated
Discount rate	4.80%	4.75%
Future salary increases	3.50%	3.70%
Future pension increases	2.80%	3.00%

CHESHIRE DEAF SOCIETY

NOTES TO THE FINANCIAL STATEMENTS - continued FOR THE YEAR ENDED 30 MARCH 2024

22. RELATED PARTY DISCLOSURES

Remuneration of £23,980 (2023 - £19,312) was paid to Mrs L Birtles, who is daughter of the trustee Mr P Morley. The remuneration was paid to carry out her role on behalf of the Training Service.

Remuneration of £10,144 (2023 - £nil) was paid to Ms A Pane, who is daughter of the trustee Mr D Pane. The remuneration was paid to carry out her role as BSL Tutor.

Remuneration of £19,245 (2023 - £17,479) was paid to P Craige, who is mother of the trustee T Lonergan. The remuneration was paid to carry out her role as Project Manager.

DSN Retail Ltd ceased to trade on 8 June 2023. During the financial year the company paid a donation of £1,409 to DSN (2023 £17,000).

CHESHIRE DEAF SOCIETY**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 MARCH 2024**

	2024 £	2023 as restated £
INCOME AND ENDOWMENTS		
Donations and legacies		
Donations	4,525	3,549
Investment income		
Income from listed investments	46,953	75,673
Deposit account interest	10,344	-
	57,297	75,673
Charitable activities		
Charitable activities	2,217,845	2,303,150
Other income		
Expected return on pension scheme assets	15,000	-
Other income	4,002	21,408
	19,002	21,408
Total incoming resources	2,298,669	2,403,780
EXPENDITURE		
Charitable activities		
Wages	1,282,815	1,164,012
Social security	146,672	130,052
Pensions	104,586	88,008
Other direct costs	365,392	415,244
Fixtures and fittings depreciation	8,224	8,251
	1,907,689	1,805,567
Support costs		
Support costs		
Wages	477,345	472,332
Postage and printing	9,530	6,459
Travel	13,337	7,829
Administration and premises	321,260	334,192
Financial costs	1,316	1,444
Legal and professional	35,944	32,587
Freehold property depreciation	41,563	738
Fixtures and fittings depreciation	12,290	21,098
Motor vehicles depreciation	16,661	9,209
(Profit) / loss on sale of tangible fixed assets	(192,032)	-
	737,214	885,888
Governance costs		
Auditors' remuneration	25,560	5,500

This page does not form part of the statutory financial statements

CHESHIRE DEAF SOCIETY

**DETAILED STATEMENT OF FINANCIAL ACTIVITIES
FOR THE YEAR ENDED 30 MARCH 2024**

	2024	2023
	£	as restated £
Total resources expended	2,670,463	2,696,955
Net expenditure before gains and losses	(371,794)	(293,175)
Realised recognised gains and losses		
Realised gains/(losses) on fixed asset investments	115,636	(163,433)
Net expenditure	(256,158)	(456,608)

Accounts

Cheshire Deaf Society
Operating As DSN
Annual Report and Financial Statements
For the year ended 30 March 2023

A thick, solid orange curved bar that starts on the left and curves upwards and to the right, spanning the width of the page.

djhmittenclarke.co.uk

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DJH Mitten Clarke Audit is a trading name of DJH Mitten Clarke Audit Limited. Registered in England and Wales No. 10391979.
A list of our directors and their qualifications can be viewed at our registered office.

CHESHIRE DEAF SOCIETY OPERATING AS DSN Contents

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CHESHIRE DEAF SOCIETY OPERATING AS DSN

Trustees' report (including directors' report)

FOR THE YEAR ENDED 30 MARCH 2023

The Council of management present their report and financial statements for the year ended 30 March 2023.

Officers & Council of Management

Cheshire Deaf Society (operating as DSN) is both a registered charity and a company limited by guarantee. The society is governed by trustees collectively known as the Council of Management. The members of the Council are both Directors of the company for the purposes of the Companies Act 2006 and charity trustees for the purposes of the Charities Act 2006.

The members of Council are responsible for the policy and strategy of the Society. They have special responsibility to ensure that all aspects of the Society's activities are properly conducted and carried out in full compliance with the Society's Memorandum and Articles of Association, although day to day management is the responsibility of the Chief Executive Officer and senior staff.

The Council of Management

The following were members of the Council of Management during the year:

Chair

Mr Steve Crump (resigned 27 April 2022)
Mr D Fardoe (appointed 27 April 2022)

Vice Chair

Mr J Mander (appointed 27 April 2022, appointed Vice Chair 25 January 2023)

Treasurer

Mr R Edwards (resigned 13 July 2022)
Mrs J Stringer (appointed 13 July 2022)

Secretary held by Chief Executive Officer – Mr D Horrocks (resigned 15 August 2023), Mrs G Reeder (appointed 15 August 2023)

Members of the board of trustees

Mr P Morley
Mr D Pane
Mrs T L Longergan (appointed 12 July 2022)
Mr D Ball (appointed 26 July 2023)
Mrs L Holmes (appointed 26 July 2023)

Auditors

DJH Mitten Clarke Audit Limited
Chester House Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire CH65 9HQ

Bankers

National Westminster Bank
33 Eastgate Street
Chester
CH1 1LG

Solicitors

Butcher & Barlow
2-3 Royal Mews
Gadbrook Park
Northwich
Cheshire CW9 7UD

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Services are currently offered from four local centres:

- Northwich (Registered Office)
- Chester
- Macclesfield
- Warrington (Training services only)

Supported accommodation services are located at Stepping Stones, Lavender Lodge and two cluster homes, all based in Northwich.

Governing Document

The organisation is a charitable company limited by guarantee and as such it does not have a share capital. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association.

Recruitment and Appointment of Council of Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Council of Management. Under the requirements of the Memorandum and Articles of Association the members of the Council are elected to serve for a period of three years, after which they must be re elected at the next Annual General Meeting of members.

The Council seeks to ensure that the needs of D/deaf people are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees the charity continually seeks to identify D/deaf individuals, who would be willing to become members of the Council, through networking with other organisations in the local area and throughout the local D/deaf communities.

Traditional business skills are also well represented on the Council. To maintain this broad skill mix, Council members are requested to provide an up-to-date list of their skills and in the event of particular skills being lost to retirements from the Council, new individuals are approached to offer themselves for election. DSN will continue to actively look to enhance the skill base of the Council of Management through personal development of existing members and appointment of new trustees where appropriate.

Mr D Horrocks was appointed as CEO and started his role on 1st October 2022. He subsequently resigned on 15 August 2023 and Mrs G Reeder was appointed as interim CEO.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Trustee Induction and Training

Most trustees are familiar with the practical work of the charity, having already been involved with the charity, or the local D/deaf community, in one form or another. Additionally, new trustees are invited and encouraged to visit the charity's various offices and meet with the Chief Executive Officer and Chair to familiarise themselves with the charity and the context within which it operates.

A trustee induction pack is provided which includes the following information:

- Trustee role description
- The history of Deafness Support Network
- Organisation charts
- Annual review and service leaflets
- The Essential Trustee (An introduction & what you need to know)
- Statutory and Management Accounts
- Memorandum and Articles of Association
- Minutes of previous Council and members' meetings
- Organisational risk register

An annual trustee strategy session, held off-site for one day each year, also addresses issues of trustee development and considers the strategic development of the organisation.

Risk Management

The Council of Management conducts a regular review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate and manage the risks the charity faces - appropriate assurances being given to the officers and trustees by the Organisational Management Team (OMT).

OMT met every two weeks to discuss operational issues and ensure that associated risks are identified, managed, and mitigated in a pro-active manner. This approach to risk management is further underpinned and informed by an annual review of DSN's policies which ensures a more rounded approach to stakeholder involvement in the identification and management of risk.

DSN continually works to improve its reporting framework to enhance strong governance. The reporting dashboard for trustees and senior managers continues to be revised as appropriate and has proved to be of significant benefit to trustees and senior managers in monitoring operational performance. This is a live process which will continue to develop to ensure it best meets business needs.

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Organisational Structure

Under its constitution, the charity has a Council of Management of more than 3 members who meet quarterly and are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the Chief Executive Officer, sits on the Council but has no voting rights. As of 30 March 2023, there were a total of 6 members, with an additional 2 new Trustees now registered with the Charity Commission and Companies House at the time of writing.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive Officer, along with the OMT. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The OMT has responsibility for the day-to-day operational management of the charity, individual supervision of the staff and ensuring staff continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy. Services are delivered in partnership and attract funding from various organisations that include:

- Children's and Adult Social Care Service (Sensory Services), through contracts with Cheshire East Council, Cheshire West & Chester Council, Flintshire County Council and Wrexham County Borough Council.
- Supported Living contracts, through Cheshire West & Chester Council and social care teams in numerous local authorities.

DSN has a wholly owned subsidiary company, DSN Cymru, which is currently dormant.

Objectives and Activities

The object of the Charity as stated in our Memorandum and Articles of Association is the relief of D/deaf persons in Cheshire, the north-west, and North-Wales. DSN deliver this by providing the best choice and quality of services DSN can, as efficiently as DSN can, for as many people as possible, within the resources available to us.

DSN reviews its aims and objectives each year, seeking to deliver activities and outcomes that achieve them. This report will highlight achievements against those objectives and describe some of the activities carried out. DSN have referred to the guidance contained in the Charity Commission's general guidance on public benefits when reviewing our aims and objectives and in planning for our future activities. The charity seeks to meet its objectives through working to a set of agreed values and priorities.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Achievements and Performance

Our main activities during the year are described below. Traditionally all our activities have focused upon providing services and support to D/deaf people. This focus has further expanded into the provision of full sensory loss services (D/deaf and visually impaired), enabling ever more citizens to take a full and active role in wider society and to further our charitable purposes for the public benefit.

DSN has been successful in retaining contracts and securing alternative investment streams to further develop services for the D/deaf community of Cheshire and surrounding areas. DSN has been able to respond to real challenges by demonstrating the quality of the services DSN provides and the value DSN delivers through efficient and effective deployment of resources. DSN will continue to focus on Quality and Value, Person Centered Care, and Innovation in the years ahead.

DSN has successfully maintained the core of its established services across Cheshire while expanding its reach and service provision into North Wales. DSN continues to deliver high quality services valued by users and commissioners alike. DSN has maintained, and in some cases enhanced, its service delivery for sensory communities throughout the year.

DSN focuses continually on introducing operational efficiencies by re-designing service delivery and enhancing its partnerships with commissioners. OMT works hard at fostering ever-improving relationships with key commissioners and funders to ensure DSN is in the strongest possible position for upcoming and longer-term contract negotiations.

To avoid over-reliance on limited funding pools, DSN looks continuously at opportunities to develop alternative income streams. This strategy allows DSN to be better equipped to make informed assessments of all funding opportunities and develop a shared understanding of our priorities and objectives and how they will be achieved. It also ensures DSN allocates our limited resources to opportunities that will provide the most beneficial outcome for DSN and its service users.

When identifying suitable opportunities DSN considers our key skills and track record, emerging government policy and available resources (both internal and external). DSN's efforts have been focused on enhancing our community engagement in addition to the pursuit of grants and trust funding.

Every year, DSN publishes and distributes to all stakeholders an annual Achievement Report. This is aligned to an annual action plan which highlights several key areas in which the charity wishes to make solid progress in the year ahead. The action plan is developed through trustee engagement and through consultation with stakeholders and is in line with the overall strategic themes and priorities as laid out in our plan.

DSN formally reviews all policies and procedures annually and this was completed during this financial year. This exercise considers changes in legislation, regulations, and developments in good practice. OMT undertakes this process and changes made to any policies and procedures are highlighted to and ratified at board level by all trustees and shared with all staff at all locations.

Compliance

In these challenging financial times, and to help funders decide to invest in our services, it is important that DSN evidence what DSN are doing and how DSN deliver value for money. By looking at the services DSN provides and measuring the impact of those services on peoples' lives, DSN can demonstrate the value of the work DSN does to commissioners, funders, and the communities DSN serve. This commitment helps us to raise the profile of DSN and increases awareness of the high-quality help and support that DSN consistently delivers.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

DSN collects information in the form of facts and figures, e.g., how many people DSN has supported, how many pieces of equipment DSN have supplied, how many training courses DSN has delivered, etc., and feedback from service users and other stakeholders using questionnaires, meetings, and capturing comments, compliments, complaints, etc.

Corporate Social Responsibility (CSR)

DSN is committed to delivering excellent services for our community, with an emphasis on meeting evolving user needs and enhanced innovation. DSN aim to deliver this commitment whilst ensuring that impact on the environment is minimised and that all activities are conducted safely by well-trained and qualified employees.

Overall responsibility for developing and reviewing the effectiveness of corporate policies on social, ethical, and environmental matters lies with the DSN Organisational Management Team. These policies are communicated and applied across all departments to ensure compliance with the policies. DSN's policies and procedures, including those relating to social, environmental, health and safety, employment, and ethical matters, are communicated to all staff via the induction training, on-going personal developmental training, and internal communications. All policies and procedures are reviewed annually, and updates are communicated to staff.

Whilst as an organisation our major focus is on meeting the needs of D/deaf people, their families and carers in Cheshire and surrounding areas, DSN has broadened its reach to provide sensory services to include the blind and partially sighted in some areas. DSN continually strives to engage and interact with the wider community and to have a voice on wider issues of social importance.

As a result of this outward facing attitude, DSN are delighted to have worked in partnership with other charitable and public benefit organisations to raise awareness of over-arching social issues including the combatting of social isolation and loneliness, awareness raising and the fight against hate crime (DSN offices act as a safe space, published in the local area for the reporting of hate crime) and the development of youth services.

Operations Division Social Care

For the year to 30th March 2023, DSN is pleased to report continued provision of our social care contracts with the four local authorities. DSN are currently in contract with Cheshire West and Chester (CWaC), Cheshire East Council (CEC), Flintshire County Council (FCC), and Wrexham County Borough Council (WCBC).

We continue to effectively monitor our service delivery and adhere to all contractual monitoring requirements. In addition to this DSN utilises its commitment to capture service user experience and satisfaction, enabling us to use the qualitative and quantitative data to improve customer experience and deliver sustainable improvements. Our compliance officer is constantly looking at new and initiative ways to collect data.

The model also allows us to inform the commissioners in the local authorities of our success measures, including outputs, outcomes, and impact for our service(s) users.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Health Awareness and Deafness (HANd)

This project aims to improve understanding of wider health and well-being issues from a D/deaf perspective. The "topic" for the workshops are co-produced with the D/deaf attendees and Initiatives included in the HANd project vary depending on people's wishes. DSN are delighted to have secured funding from Cheshire East Physical Health Support Grants for 2023-2024.

The Executive - Operations (now CEO) is the DSN representative and active participant of The Sector Leadership Group (CWaC) who collectively are involved in the development of the new Care Communities and the Developing Connected Communities programme. DSN continues to be the voice for D/deaf communities on all such matters.

Health inequalities continue to be experienced by D/deaf people such as making their own GP appointments, accessing pharmacy services, and arriving for a hospital appointment to find an interpreter has not been booked. DSN will continue to address barriers to service provision whilst promoting new and innovative ways of Health education.

DSN continues to deliver health messages and support people in a variety of different ways and continues to spread the word about mental health, supporting staff and service users alike. DSN believes that there is no health without mental health.

DSN Retail Ltd (Positive Hearing)

DSN Retail hasn't traded during the financial year and ceased to trade completely on 8 June 2023. All assets and activities have been transferred into DSN.

Positive Hearing LLP (Audiology) continues to operate as a partnership. This partnership operates from DSN's registered office at 144 London Road, Northwich. Since the cessation of DSN Retail, a share of the profits from the LLP is transferred directly to DSN.

Community Engagement

Following the resignation of the Community Engagement Officer (in April 2023), DSN appointed a part-time Community Liaison Officer (on 3 July 2023). This post promotes our work in the Community and provides information to potential new service users.

DSN used a legacy fund to purchase a new Community vehicle. This enables out-reach work and the promotion of services across Cheshire and North Wales, particularly in the more remote, rural areas covered by DSN.

D/deafness & Dementia

DSN's research project alongside the University of Manchester has been suspended due to maternity leave. It is expected to recommence from March 2024 for a further 12 months.

I'm Hear!

Following our successful bid for a further 3 years of funding, the I'm Hear! Project, funded by BBC Children in Need is continuing, and the project will run until 30th June 2025.

The I'm Hear project offers support, tailored to meet the communication needs of each individual child and their family. Bespoke resources are used to improve communication; use of different coping strategies; how to include a D/deaf child in family activities; ways to avoid conflict with siblings; signposting to support services; identifying social activities or clubs in which a child is interested and wants to participate. Children aged 8+ are signposted to DSN's "Youth Vibe", where they can meet and interact with other D/deaf children and siblings. Since the project started on 1st October 2014, DSN has supported over 200 D/deaf children/young people, aged from birth to 18 years, and their families across Cheshire East, Cheshire West and Chester, Halton, Warrington, Liverpool, and the Wirral.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

As the new cohort of children and families increased, we restarted the group activities in early 2023. We offer two larger 'Family Events' for both children and families supported through the new funding, and also past project participants. These group activities enable parents to meet other parents of D/deaf children, to practice communication and share experiences.

Under the funding, we have returned to our original core service, offering up to 10 home-based communication sessions with families of D/deaf children. To ensure the support is flexible, we can also offer remote sessions via video, or a hybrid arrangement using a mix of in-person and remote sessions. We are able to do this using tablets provided in June 2020, through our successful application for booster funding from BBC Children in Need.

Youth Service - Youth Vibe

DSN's Youth Service, Youth Vibe, provides opportunities and activities for young people aged between 8 to 19 years and linked to D/deafness: D/deaf; hearing impaired; friends and siblings of/or Children of D/deaf Adults (CODA). DSN also supports young D/deaf adults up to 25 years, taking them on as young volunteers, and supporting them to achieve their Duke of Edinburgh's Award. Our current Youth Vibe delivers:

- Accessible youth activities for D/deaf young people 8-19 years
- Young Leaders programme for young people aged 13-25 years

Our membership database now includes children and young people from Cheshire and surrounding areas with 20-30 attending each week. This figure includes young people that are D/deaf or hearing impaired, Children of D/deaf Adults (CODA) and hearing friends and siblings. There is a variety of communication methods used amongst this cohort of young people, from BSL, speech and sign, signed supported English and speech.

Incus Training

Incus - A standard in sensory inclusion for Care Providers, and the training department for DSN.

A Care Home in Puddington (Chapel House) has recently met our Gold Standard in *incus* in Care and we continue to work with them to maintain their standards.

Deaf Awareness Training is also part of our remit, and this training is available to any organisation where it would benefit staff within their working environment.

Further agreements have also been reached, in that *incus* Training will take on the responsibility for all "in house" staff training which began on 1st April 2023.

BSL tuition is now available from Level 1 to Level 6 and Level 6 interpreter, and interest from schools and other education establishments has begun to increase. The BSL Act and recognition of BSL as a language has prompted this growth.

Supported Living Service

Deafness Support Network's Supported Living Service continues to provide a stable and happy home environment.

The service we provide is a highly specialist service, due to the complexities of our Tenants, all of whom are Deaf, or Deaf Blind, with a Learning Disability, and other complex needs.

We have four homes all close to each other in the Northwich area, where there is a vibrant Deaf Community, who welcome our Tenants into the wider local Deaf Community, providing social interactions, friendship, and activities for them to join in.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Due to the complex needs of our Tenants, it is important our staff are trained and skilled in all aspects of the care/support needs of our Tenants. Most of our staff are Deaf themselves and prove to be positive role models for our Tenants. It is our policy that all our staff are required to achieve a minimum of level 2 British Sign Language (BSL), we also require them to be skilled in "total communication" techniques due to the complex requirements of our tenants and their communication needs.

The Supported Living Service staff are committed to supporting each individual tenant to achieve the highest possible level of independence, which varies immensely from one tenant to another. It is essential as a staff group that we provide the opportunities and the support required to enable each tenant to reach their own full potential. We work within an Outcome Framework specifically designed for each tenant, this enables us to map each tenant's set goals, aspirations and achievements or, on occasion, to acknowledge where we have not been able to move a Tenant forward with a specific target or set outcome.

Our Supported Living Service is committed to delivering a person-centred approach, tailored to everyone's needs and making sure we value each of our tenant's abilities and individualities.

Our services are regularly inspected and monitored by Cheshire West and Chester Council and the Care Quality Commission. Due to the specialist service, we provide, we have Tenants who reside with us from out of the catchment areas, therefore we also work closely with the placement Authorities which include Stockport, Rochdale, Bradford, Wirral, Warrington, Liverpool, Oxfordshire and Birmingham.

We have recently purchased 2 modern properties within the Northwich area. These properties will allow tenants to live in better quality environments and the properties will remain fit for purpose for many years to come.

Day Services

The Tannery is the focus of our Day Services provision, based in Northwich. The Tannery is a specialist service for Deaf and deaf blind people with complex needs from across the region.

We pride ourselves on providing a person-centred day service, tailored to the needs of each service user. We believe each person is best placed to lead their own personal learning and development plan. This programme is developed by working with each person and getting to know their personalities, capabilities, and aspirations. An essential part of a person's development and learning is to encourage and enable them to reach their full potential.

Our staff team are Deaf themselves, and use a Total Communication approach, due to the varying communication methods used by our Service Users. Total communication is central to the development and confidence building of each of our service users, leading to a further increase in their personal growth, independence, and development.

Our staff and volunteers are qualified in British Sign Language (BSL) for those service users who use this method of communication and Objects of Reference, and Hands-On Sign Language are used with our Deaf blind service users. However due to the complex needs of some of our service users, it is important we use other appropriate methods to ensure that the services we provide are fully inclusive. Staff are always creative in finding ways of modifying and adapting their communication to meet the needs of each service user.

DSN's Day Service not only provides, training, life skills, workshops, and activities, including a weekly gym session provided by a qualified gym instructor, but also a safe place where they meet and share friendships and communication and continue to develop their social skills. The Tannery prevents isolation and loneliness.

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Communication Service

DSN's Communication Services provides an excellent and professional service.

We hold a Register of British Sign Language Interpreters. It is important to us that all Interpreters who wish to join our register are qualified and have undergone the necessary stringent checks. This enables us to contract them to work in the community, including monitoring their abilities to ensure we match the right person for each job they are assigned to.

We are continuing to see a growth in bookings as services realise local provision has the advantage of knowing the area and potentially knowing the Client, ensuring the Interpreter meets the needs of the booking and the customer.

We also provide note takers and palantypists for meetings if required. We not only provide face to face Interpreters, but also virtual Interpreters as and when required.

Communication is important to everyone, as we all know poor communication can lead to all kinds of problems, some extremely serious and possibly fatal outcomes, particularly, in health appointments. It is important BSL Interpreters are booked for every appointment, always ensuring, the information health professionals are sharing is in the patients first and preferred language, BSL, and provided by a qualified interpreter as the guidance stipulates. Hopefully with the introduction of the Accessible Information Standard, all Deaf people will receive the communication support they require.

Becoming an official BSL Interpreter requires extensive training, often at university level, and takes many years. Currently, there are fewer than 1000 qualified Interpreters in the UK. DSN are committed to increasing the number of Interpreters, we employ 2 fully qualified Interpreters and 2 Trainee Interpreters, who are at the end of their training, and both will hopefully become qualified by the end of 2023.

Financial Review

Statement of Financial Activities - Income and expenditure

DSN have delivered a financial performance at operational level that is broadly in line with the results from the previous year. Looking at this performance in more detail, income has increased to £2,403,780 compared with £2,207,407 in 2022. Management of operating expenditure has continued this year and remains a focus of the Board, however, due to the increased and revised service provision within the Social Care and Supported Living services and investment in IT infrastructure, expenditure has increased to £2,696,955 compared with £2,201,855 in 2022.

The net effect of the above is an operational deficit of £293,175 compared with an operational surplus of £5,552 in 2022. Following the loss on revaluation of our investment portfolio and the gain linked to our responsibilities under the Local Government Pension Scheme ("LGPS") our overall net deficit was £2,608 compared with a net surplus of £677,829 in 2022.

Balance Sheet

In terms of our Balance Sheet, our investment portfolio reduced by a market revaluation of £163,433. Furthermore, there were withdrawals of £868,000 taken from the investments during the year. These withdrawals have funded the purchase of the new Youth vehicle, one of the new properties, and have assisted with cashflow. The investment fund valuation excludes the investment income received in the year which is shown in the Income and Expenditure statement. At the year end the valuation of investments was £2,204,103 compared with £3,235,536 in 2022.

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

At 30 March 2023 there were cash balances of £109,594 compared with £91,232 in 2022. Current assets cover current liabilities in a ratio of 2.09: 1. The value of our liability under the LGPS reduced by £454,000 to an asset figure of £271,000. Further details are disclosed within the notes to the accounts. Our net assets at 30 March 2023 were £4,325,558 (2022: £4,328,166).

Additional commentary on our investment policy, reserves and focus on financial sustainability are detailed later in this report.

Internal Controls

To provide reasonable assurance against material misstatements, DSN have in place effective internal controls covering income, expenditure, and commitments. The appropriate management information is prepared and reviewed regularly by both the Organisational Management Team and the Board of Trustees. Through a combination of these internal controls and our annual budgets approved by the trustees, DSN seek to ensure that the charity is committed to a sustainable level of expenditure and retains adequate resources to continue as a going concern.

The trustees along with the Organisational Management Team continue to ensure that adequate consideration is given to the longer-term funding challenges that may arise when applying for or considering new or continuing service provision. Over the coming years DSN will aim to retain, expand, or secure our current service provision in line with our Mission Statement and in support of the charity's beneficiaries.

Investment Policy

The governing documents of the charity (Memorandum & Articles of Association) provide the trustees with the power to invest any monies not immediately required for any purpose, as considered appropriate.

Having considered the options available and financial advice received, the trustees selected a long-term partner to provide guidance and professional services to facilitate the optimisation of returns, within agreed risk and ethical parameters. The Fund is managed by CCLA who are one of the UK's largest charity fund managers according to the latest Charity Finance Survey. CCLA only manages investments for charities, religious organisations, and the public sector and as such understand the particular needs and challenges facing charity investors.

DSN also utilises a high interest treasury account operated by NatWest.

The trustees have decided to continue utilising some portion of the established Free Reserves to support the delivery of the adopted organisational strategy.

The trustees, with regard to the liquidity requirements of the organisation and to the reserves policy, operate a policy of maintaining the available funds necessary to meet day-to-day operational requirements.

The performance of our investment has provided an invaluable contribution in recent years that helps to support funding in much needed services such as youth provision, which may otherwise go unfunded.

Reserves Policy

The trustees receive information from the Organisational Management Team that forecasts the expected level of income for the next 12 months based on the best evidence that is reasonably available. They then assess associated opportunities, contingencies, and risks. The trustees have examined the charity's reserves in the context of the key risks identified.

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

In the light of current economic conditions and the likelihood of short to medium term reductions in the level or availability of funding, the trustees have elected to utilise a proportion of Free Reserves to develop and maintain the provision of existing services. Free Reserves are defined as Total Funds less Designated or Restricted Funds less amounts invested in tangible and intangible fixed assets. As per the Balance Sheet, at 30 March 2023, Free Reserves were calculated to be £2,259,388 (2022: £2,754,176).

There was an expectation from the trustees that there would be deficits over previous years, given their commitment to funding services that otherwise would not be funded. However, the Trustees' emphasis now is to reduce ongoing deficits by managing costs and increasing income wherever possible. The 2024-2025 budget should reflect this.

The trustees agreed to commit funds to allow the charity to continue providing vital services. In addition, reserves should:

- meet the cost of approximately 6 months' operational expenditure.
- meet legislative standards at our newly purchased properties to become HMO's and reflect modern working practices.

Outlook for Future Periods

Although our funding streams are consistent there are concerns about the future. Before the pandemic struck, public spending on adult social care provision had fallen in real terms over the past decade and now, as a result in the global economic downturn, DSN anticipates that funding will be further squeezed. Our ability to plan for the future of our contracts and services remains uncertain and the lack of legislative progress on matters relating to Health and Social Care.

As previously reported, DSN has upskilled staff to meet the increasing requirement from Local Authorities for more generic workers. The multi-skilled staff DSN employs put us in a strong position to meet any new contracts or current contractual redesigns. The skill base DSN have also opens the possibility of more partnership opportunities should they arise. Given the outlook for the UK, DSN believes that funders will be looking for added value that DSN can provide within the contracts.

There is ongoing restructuring of funding streams within Local Authorities which may impact on the funding DSN receive for the provision of our Supported Living Service. DSN remains fully involved in user assessments and on-going commissioner negotiations in respect of Supporting People and Care funding. This is consistent with the charity's overall approach going forward.

Our financial prudence and management of reserves leaves DSN well placed to meet these challenges and DSN continues to actively target income generation from non-traditional resources. The economic downturn will impact for the next couple of years at a minimum and DSN know this will present us with challenges, but DSN also hopes there will be opportunities. Therefore, DSN will continue with the strategy of extending our funding base, which has been successful to date.

By embracing wider health and social care agendas and demonstrating a commitment to effective partnership development to deliver sensory-centric services that will meet the criteria for success in these areas, DSN will continue to provide valued specialist services. This will help to safeguard essential programmes and develop new initiatives in the years ahead.

Our ongoing investment in the Positive Hearing programme and the continued research work into Dementia and sensory loss are good examples of taking appropriate routes to secure continued growth. DSN continue to positively engage with users and commissioners. DSN strongly believe this enables us to deliver innovative person-led services leading to a reputation for quality, effectiveness, and value.

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Trustees' report (including directors' report) (continued)

FOR THE YEAR ENDED 30 MARCH 2023

Financial Sustainability

Our budget for the next financial year (to 30 March 2024) shows a deficit of £455,459. This budget reflects anticipated reductions in income, expenditure to continue unfunded but necessary services and research and a requirement to make a cash payment of £108,000 (paid over 12 months) to the Local Government Pension Scheme.

The Charity continues to work hard to manage and reduce the use of agency staff, which has an adverse impact on financial performance. Our investment strategy and effective management of reserves provides DSN with the opportunity to invest in our staff and services to ensure that DSN continues to innovate and achieve a sustainable balance of high quality and efficient services.

Responsibilities of the Council of Management

Company law requires the Council of Management as Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Society and of the surplus or deficit for that year. In preparing those financial statements the Council is required to:

- Select suitable accounting policies and apply them consistently.
- Make judgements and estimates that are reasonable and prudent.
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements.
- Prepare financial statements on a going concern basis unless it is inappropriate to presume the Society will continue in existence.

The Council is responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Society and to enable its members to ensure that financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

Disclosure of information to auditors

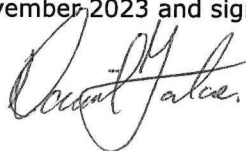
Each of the Council of management has confirmed that there is no information of which they are aware which is relevant to the audit, but of which the auditor is unaware. They have further confirmed that they have taken appropriate steps to identify such relevant information and to establish that the auditor is aware of such information.

Annual General Meeting

To raise public awareness of the charity's work and to demonstrate that its aims continue to be carried out for the public benefit, the charity holds its Annual General Meeting in public. The 46th Annual General Meeting will be held in December 2023, at which the Council's FY22/23 Report and Statement of Accounts will be ratified.

Approved by the Council of Management on 11 November 2023 and signed on its behalf by

Mr D Fardoe (Chair) 144 London Road Northwich
Cheshire CW9 5HH



CHESHIRE DEAF SOCIETY OPERATING AS DSN

Independent auditor's report

TO THE COUNCIL OF MANAGEMENT OF CHESHIRE DEAF SOCIETY

Opinion

We have audited the financial statements of Cheshire Deaf Society (the 'charity') for the year ended 30 March 2023 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2023 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the *Auditor's responsibilities for the audit of the financial statements* section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council of management are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Independent auditor's report (continued)

TO THE COUNCIL OF MANAGEMENT OF CHESHIRE DEAF SOCIETY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Council of management

As explained more fully in the statement of trustees' responsibilities, the Council of management, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council of management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Council of management are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council of management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment, by for example, forgery or intentional misrepresentations or through collusion. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below.

Our approach was as follows

We understood how the charity is complying with relevant frameworks by making enquiries of management and those responsible for legal and compliance procedures. We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur by discussing with the management and the board of trustees. We enquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding we designed specific audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and obtaining additional corroborative evidence as required.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Independent auditor's report (continued)

TO THE COUNCIL OF MANAGEMENT OF CHESHIRE DEAF SOCIETY

In our opinion, based on the work undertaken in the course of our audit:

the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and the Directors' Report included within the Trustees Report has been prepared in accordance with applicable legal requirements.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.



Mrs D D Lea FCA, FCCA (Senior Statutory Auditor)
DJH Mitten Clarke Audit Limited

Accountants
Statutory Auditor

30/11/2023

Chester House
LLoyd Drive
Ellesmere Port
Cheshire
United Kingdom
CH65 9HQ

DJH Mitten Clarke Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Statement of financial activities including income and expenditure account

FOR THE YEAR ENDED 30 MARCH 2023

	Notes	Unrestricted funds general 2023 £	Unrestricted funds designated 2023 £	Restricted funds 2023 £	Total 2023 £	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £
<u>Income and endowments from:</u>									
Donations and legacies	3	2,549	-	1,000	3,549	79,642	-	-	79,642
<u>Charitable activities</u>									
Supported Living	4	1,592,574	-	9,663	1,602,237	1,497,354	-	-	1,497,354
Communication services	4	247,551	-	-	247,551	206,501	-	-	206,501
Day Services	4	67,265	-	-	67,265	82,880	-	-	82,880
Social Care	4	251,281	-	34,125	285,406	165,345	-	17,500	182,845
Training Service	4	54,819	-	-	54,819	49,303	-	-	49,303
Youth Services	4	41,389	-	-	41,389	661	-	9,477	10,138
Projects	4	4,483	-	-	4,483	7,417	-	-	7,417
Other trading activities	5	-	-	-	-	3,068	-	-	3,068
Investments	6	75,673	-	-	75,673	88,259	-	-	88,259
Other income	7	21,408	-	-	21,408	-	-	-	-
Total income		2,358,992	-	44,788	2,403,780	2,180,430	-	26,977	2,207,407
<u>Expenditure on:</u>									
Events and Fundraising	8	-	-	-	-	37,063	-	-	37,063
Charitable activities	9	2,655,434	-	41,521	2,696,955	2,138,985	-	25,807	2,164,792
Total resources expended		2,655,434	-	41,521	2,696,955	2,176,048	-	25,807	2,201,855

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Statement of financial activities (continued) including income and expenditure account

FOR THE YEAR ENDED 30 MARCH 2023

Net gains/(losses) on investments	13	(163,433)	-	-	(163,433)	297,277	-	-	297,277
Net (outgoing)/incoming resources		(459,875)	-	3,267	(456,608)	301,659	-	1,170	302,829
Net (outgoing)/incoming resources		(459,875)	-	3,267	(456,608)	301,659	-	1,170	302,829
Other recognised gains and losses									
Actuarial gain on defined benefit pension schemes		454,000	-	-	454,000	375,000	-	-	375,000
Net movement in funds		(5,875)	-	3,267	(2,608)	676,659	-	1,170	677,829
Fund balances at 31 March 2022		3,799,105	500,000	29,061	4,328,166	3,122,446	500,000	27,891	3,650,337
Fund balances at 30 March 2023		3,793,230	500,000	32,328	4,325,558	3,799,105	500,000	29,061	4,328,166

The statement of financial activities includes all gains and losses recognised in the year. All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Balance sheet
AS AT 30 MARCH 2023

		2023		2022	
	Notes	£	£	£	£
Fixed assets					
Tangible assets	15	1,566,170		1,073,990	
Investments	16	2,204,103		3,235,536	
		3,770,273		4,309,526	
Current assets					
Debtors	17	435,020		381,584	
Cash at bank and in hand		109,594		91,232	
		544,614		472,816	
Creditors: amounts falling due within one year	18	260,329		271,176	
Net current assets		284,285		201,640	
Total assets less current liabilities		4,054,558		4,511,166	
Provisions for liabilities		-		(183,000)	
Net assets excluding pension surplus/ (deficit)		4,054,558		4,328,166	
Defined benefit pension surplus/(deficit)		271,000		-	
Net assets		4,325,558		4,328,166	
The funds of the charity					
Restricted income funds	19	32,328		29,061	
Unrestricted funds - general		3,339,230		3,424,105	
Unrestricted funds - designated	20	500,000		500,000	
Pension reserve		454,000		375,000	
		4,325,558		4,328,166	

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Balance sheet (continued)
AS AT 30 MARCH 2023

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 March 2023, although an audit has been carried out under section 144 of the Charities Act 2011.

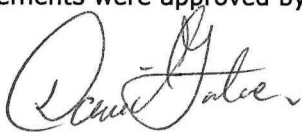
The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Council of management on 11 November 2023

Mr D J R Fardoe
Trustee



Company registration number 01323762 (England and Wales)

Cheshire Deaf Society
OPERATING AS DSN
Statement of cash flows
For the year ended 30 March 2023

		2023		2022
	Notes	£	£	£
Cash flows from operating activities				
Cash absorbed by operations	27	(393,835)		(127,383)
Investing activities				
Purchase of tangible fixed assets		(531,477)	(13,699)	
Proceeds from disposal of investments		868,000	-	
Investment income received		75,674	88,259	
Net cash generated from investing activities		412,197		74,560
Net cash used in financing activities		-		-
Net increase/(decrease) in cash and cash equivalents		18,362		(52,823)
Cash and cash equivalents at beginning of year		91,232		144,055
Cash and cash equivalents at end of year		109,594		91,232

CHESHIRE DEAF SOCIETY

OPERATING AS DSN

Notes to the financial statements

FOR THE YEAR ENDED 30 MARCH 2023

1 Accounting policies

Charity information

Cheshire Deaf Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 144 London Road, Northwich, Cheshire CW9 5HH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Council of management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of management continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available to further the aims and objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are held as a contingency to cover fixed costs in the event of a shortfall in funding for ongoing projects and services.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the SOFA on the basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage.

Support costs include central functions and have been allocated to activity cost categories on the basis consistent with the use of resources and apportioned based on direct costs of the activity concerned.

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The costs of minor additions or those costing below £500 are not capitalised. No depreciation is provided in respect of freehold land and buildings, since, in the opinion of the trustees, the ongoing maintenance of the properties maintains the residual value of the freehold properties above their original cost. Depreciation is provided for property improvements included within the accounts.

Depreciation of assets is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% on cost
Fixtures and fittings	20% and 14% on cost
Motor vehicles	25% and 17% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

As a charity, DSN is exempt from the tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

1 Accounting policies

(Continued)

DSN is a member of the Cheshire Pension Scheme which is funded by contributions from the employees and the charity as an employer. The assets of the scheme are held separately in a fund administered for the benefit of local authority employees and those other schedule bodies and is managed in accordance with the local government pension scheme regulations 2014 (as amended). The scheme is a multi-employer defined benefit final salary scheme where the share of assets and liabilities applicable to each employee is not identified.

Accordingly these financial statement include pension costs payable on a defined contribution basis in accordance with section 28 FRS 102. Contributions to the scheme are based on the applicable participating organisation taken as a whole. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year together with an agreed additional payment of £108,000 in respect of pension deficit.

Alternatively, employees may opt to join the Group Personal Pension scheme operated by NOW pensions as a defined contribution scheme which is funded by contributions from employees and the charity as employer. The charity has a group personal pension scheme operated by Friends Life which is now closed to new members.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general	Restricted funds	Total	Unrestricted funds general
	2023	2023	2023	2022
	£	£	£	£
Donations and gifts	2,549	1,000	3,549	5,397
Legacies receivable	-	-	-	74,245
	<u>2,549</u>	<u>1,000</u>	<u>3,549</u>	<u>79,642</u>

CHESHIRE DEAF SOCIETY OPERATING AS DSN

Notes to the financial statements (continued)

FOR THE YEAR ENDED 30 MARCH 2023

4 Charitable activities

	Supported Communication Living	2023	£	2023	£	Day Services	2023	£	Social Care	2023	£	Training Service	2023	£	Youth Services	2023	£	Projects	2023	£	Total 2023	Total 2022
Charitable activities		1,602,237		247,551		67,265			285,406			54,819			41,389			4,483			2,303,150	2,036,438
Analysis by fund																						
Unrestricted funds - general		1,592,574		247,551		67,265			251,281			54,819			41,389			4,483			2,259,362	2,009,461
Restricted funds		9,663		-		-			34,125			-			-			-			43,788	26,977
		1,602,237		247,551		67,265			285,406			54,819			41,389			4,483			2,303,150	2,036,438

Specific grants recognised within the above income figures

	Supported Communication Living	2023	£	2023	£	Day Services	2023	£	Social Care	2023	£	Training Service	2023	£	Youth Services	2023	£	Projects	2023	£	Total 2023	Total 2022
Cheshire West and Chester		6,714		-		-			9,942			-			-			-			16,656	
Armed Forces		-		-		-			34,125			-			-			-			34,125	
BBC Children in Need		-		-		-			10,227			-			34,027			-			44,254	
Cheshire East Health and Wellbeing		-		-		-			9,923			-			-			-			9,923	
Sign Health		-		-		-			999			-			-			-			999	
Ovingdean Hall		-		-		-			-			-			5,058			-			5,058	
Big Lottery		-		-		-			-			-			-			1,544			1,544	
		6,714		-		-			65,216			-			39,085			1,544			112,559	

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

4 Charitable activities		(Continued)							
For the year ended 30 March 2022									
		Supported Living	Communication services	Day Services	Social Care	Training Service	Youth Services	Projects	Total 2022
		£	£	£	£	£	£	£	£
Charitable activities		1,497,354	206,501	82,880	182,845	49,303	10,138	7,417	2,036,438
Analysis by fund									
Unrestricted funds - general		1,497,354	206,501	82,880	165,345	49,303	661	7,417	2,009,461
Restricted funds		-	-	-	17,500	-	9,477	-	26,977
		1,497,354	206,501	82,880	182,845	49,303	10,138	7,417	2,036,438

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

4 Charitable activities	(Continued)									
	Specific grants included within the above income figures									
	Supported Living	Communication services	Day Services	Social Care	Training Service	Youth Services	Projects	Total 2022		
	£	£	£	£	£	£	£	£		
BBC Children in Need	-	-	-	-	-	9,477	-	9,477		
Cheshire West & Chester	12,583	-	-	-	-	-	-	12,583		
Armed Forces	-	-	-	17,500	-	-	-	17,500		
Cheshire West Voluntary Action	514	-	-	-	-	-	-	514		
NHS Cheshire CCG	-	-	-	-	-	-	4,247	4,247		
	13,097	-	-	17,500	-	9,477	4,247	44,321		

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

5 Income from other trading activities

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Fundraising events	-	3,068
	<u> </u>	<u> </u>

6 Income from investments

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Income from listed investments	75,673	88,259
	<u> </u>	<u> </u>

7 Other income

	Unrestricted funds 2023 £	Unrestricted funds 2022 £
Other income	21,408	-
	<u> </u>	<u> </u>

Included within the above is an amount of £17,000 received from DSN Retail Limited.

8 Events and Fundraising

	Total 2023 £	Unrestricted funds general 2022 £
<u>Fundraising and publicity</u>		
Fundraising costs	-	37,063
	<u> </u>	<u> </u>
	-	37,063
	<u> </u>	<u> </u>

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

9 Expenditure on charitable activities

	Supported living	Communication services	Day Services	Social care	Training service	Youth service	Projects	Total
	2023	2023	2023	2023	2023	2023	2023	2023
	£	£	£	£	£	£	£	£
Direct costs								
Staff costs	775,431	80,630	59,859	306,389	45,611	70,670	43,482	1,382,072
Other direct costs	146,662	141,435	3,569	57,050	15,539	15,094	44,146	423,495
	922,093	222,065	63,428	363,439	61,150	85,764	87,628	1,805,567
Share of support and governance costs (see note 10)								
Support	505,668	51,683	38,369	178,405	47,222	36,670	27,871	885,888
Governance	3,139	321	238	1,108	293	228	173	5,500
	1,430,900	274,069	102,035	542,952	108,665	122,662	115,672	2,696,955
Analysis by fund								
Unrestricted funds - general	1,430,900	274,069	102,035	514,892	108,665	109,201	115,672	2,655,434
Restricted funds	-	-	-	28,060	-	13,461	-	41,521
	1,430,900	274,069	102,035	542,952	108,665	122,662	115,672	2,696,955

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

9 Expenditure on charitable activities

Expenditure on charitable activities																	(Continued)	
Previous year:		Supported living		Communication services		Day Services		Social care		Training service		Youth service		Projects		Total		
	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£
Direct costs																		
Staff costs	616,700		100,922		72,839		227,875		21,287		31,655		80,384		1,151,662			
Other direct costs	135,132		75,314		2,314		30,704		16,318		8,255		30,992		299,029			
	751,832		176,236		75,153		258,579		37,605		39,910		111,376		1,450,691			
Share of support and governance costs (see note 10)																		
Support	379,768		62,148		44,855		140,327		13,109		19,493		49,501		709,201			
Governance	2,623		429		310		970		91		135		342		4,900			
	1,134,223		238,813		120,318		399,876		50,805		59,538		161,219		2,164,792			
Analysis by fund																		
Unrestricted funds - general	1,134,223		238,813		120,318		399,876		50,805		33,731		161,219		2,138,985			
Restricted funds	-		-		-		-		-		25,807		-		25,807			
	1,134,223		238,813		120,318		399,876		50,805		59,538		161,219		2,164,792			

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

10 Support costs

	Support costs	Governance costs	2023	Support costs	Governance costs	2022
	£	£	£	£	£	£
Staff costs	472,332	-	472,332	357,783	-	357,783
Travel	7,829	-	7,829	6,975	-	6,975
Administration and premises	334,192	-	334,192	238,161	-	238,161
Postage and printing	6,459	-	6,459	6,479	-	6,479
Financial costs	1,444	-	1,444	738	-	738
Depreciation	31,045	-	31,045	13,197	-	13,197
General expenses	-	-	-	5,793	-	5,793
Legal and professional	32,587	-	32,587	80,075	-	80,075
Audit fees	-	5,500	5,500	-	4,900	4,900
	<u>885,888</u>	<u>5,500</u>	<u>891,388</u>	<u>709,201</u>	<u>4,900</u>	<u>714,101</u>
Analysed between						
Charitable activities	<u>885,888</u>	<u>5,500</u>	<u>891,388</u>	<u>709,201</u>	<u>4,900</u>	<u>714,101</u>

Governance costs includes payments to the auditors of £5,500 (2022 - £4,900) for audit fees.

11 Council Of Management

None of the Council of management received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2023	2022
	Number	Number
Executive	3	3
Operations	19	18
Supported Living	36	34
Finance & Administration	8	8
Total	<u>66</u>	<u>63</u>

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

12 Employees	(Continued)	
Employment costs	2023	2022
	£	£
Wages and salaries	1,492,183	1,251,391
Social security costs	130,052	99,214
Pension costs	197,008	178,866
	<u>1,819,243</u>	<u>1,529,471</u>

The above figures include £108,000 of additional contributions to the defined benefit scheme (LGPS) for 2023 and 2022.

Total number of employees whose remuneration was above £60,000

	2023	2022
	Number	Number
£80,000 - £90,000	1	1

13 Gains and losses on investments

	Unrestricted funds	Unrestricted funds
	2023	2022
	£	£
Gains/(losses) arising on:		
Revaluation of investments	(163,433)	297,277
	<u>(163,433)</u>	<u>297,277</u>

14 Taxation

The charity is exempt from taxation on its activities because all its income is applied for charitable purposes.

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

15 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 31 March 2022	1,290,886	73,020	133,913	1,497,819
Additions	446,102	52,692	32,683	531,477
Disposals	-	-	(9,930)	(9,930)
At 30 March 2023	1,736,988	125,712	156,666	2,019,366
Depreciation and impairment				
At 31 March 2022	263,196	49,764	110,870	423,830
Depreciation charged in the year	738	29,349	9,209	39,296
Eliminated in respect of disposals	-	-	(9,930)	(9,930)
At 30 March 2023	263,934	79,113	110,149	453,196
Carrying amount				
At 30 March 2023	1,473,054	46,599	46,517	1,566,170
At 30 March 2022	1,027,691	23,256	23,043	1,073,990

16 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 31 March 2022	3,235,536
Valuation changes	(163,433)
Disposals	(868,000)
At 30 March 2023	2,204,103
Carrying amount	
At 30 March 2023	2,204,103
At 30 March 2022	3,235,536

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

17 Debtors

	2023	2022
	£	£
Amounts falling due within one year:		
Trade debtors	299,574	239,626
Other debtors	-	68,936
Prepayments and accrued income	135,446	73,022
	<u>435,020</u>	<u>381,584</u>

18 Creditors: amounts falling due within one year

	2023	2022
	£	£
Other taxation and social security	64,930	28,319
Trade creditors	150,786	118,093
Accruals and deferred income	44,613	124,764
	<u>260,329</u>	<u>271,176</u>

19 Restricted funds

The restricted funds of the charity comprise the unexpended balances of donations and grants held on trust subject to specific conditions by donors as to how they may be used.

	At 31 March 2022	Incoming resources	Resources expended	At 30 March 2023
	£	£	£	£
National Lottery	5,115	-	-	5,115
Home Bonus grant	1,075	-	(1,075)	-
Fundraising balances	4,201	1,000	-	5,201
Armed forces	9,193	34,125	(28,060)	15,258
BBC Children in Need	9,477	9,663	(12,386)	6,754
	<u>29,061</u>	<u>44,788</u>	<u>(41,521)</u>	<u>32,328</u>

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

19 Restricted funds

(Continued)

Previous year:	At 31 March 2021	Incoming resources	Resources expended	At 30 March 2022
	£	£	£	£
National Lottery	5,115	-	-	5,115
Cheshire East	1,075	-	-	1,075
Fundraising balances	4,201	-	-	4,201
Armed forces	17,500	17,500	(25,807)	9,193
BBC Children in Need	-	9,477	-	9,477
	<u>27,891</u>	<u>26,977</u>	<u>(25,807)</u>	<u>29,061</u>

The Cheshire East New Home Bonus Grant has been utilised against the provision of the Youth Service.

Fundraising Income of £1,000 was received towards the production of a promotional video. Further funds have since been received and the video was produced and released in September 2023.

The Armed Forces Grant was received for the provision of services to Armed Forces veterans. This service should have ended in March 2023, but due to staffing issues during 2022, the service was postponed and has been extended to August 2023.

The BBC Children in Need grant was received for the Youth Vibe Project.

20 Unrestricted funds - designated

These are unrestricted funds which are material to the charity's activities.

	At 31 March 2022	At 30 March 2023
	£	£
Emergency funds	<u>500,000</u>	<u>500,000</u>
Previous year:	At 31 March 2021	At 30 March 2022
	£	£
Emergency funds	<u>500,000</u>	<u>500,000</u>

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

21 Unrestricted funds

The unrestricted funds of the charity comprise the unexpended balances of donations and grants which are not subject to specific conditions by donors and grantors as to how they may be used. These include designated funds which have been set aside out of unrestricted funds by the trustees for specific purposes.

	At 31 March 2022	Incoming resources	Resources expended	Gains and losses	At 30 March 2023
	£	£	£	£	£
General funds	3,799,105	2,358,992	(2,655,434)	(163,433)	3,339,230
Pension fund	-	-	-	454,000	454,000
	<u>3,799,105</u>	<u>2,358,992</u>	<u>(2,655,434)</u>	<u>290,567</u>	<u>3,793,230</u>
	<u><u>3,799,105</u></u>	<u><u>2,358,992</u></u>	<u><u>(2,655,434)</u></u>	<u><u>290,567</u></u>	<u><u>3,793,230</u></u>
Previous year:	At 31 March 2021	Incoming resources	Resources expended	Gains and losses	At 30 March 2022
	£	£	£	£	£
General funds	3,122,446	2,180,430	(2,176,048)	297,277	3,424,105
Pension fund	-	-	-	375,000	375,000
	<u>3,122,446</u>	<u>2,180,430</u>	<u>(2,176,048)</u>	<u>672,277</u>	<u>3,799,105</u>
	<u><u>3,122,446</u></u>	<u><u>2,180,430</u></u>	<u><u>(2,176,048)</u></u>	<u><u>672,277</u></u>	<u><u>3,799,105</u></u>

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

22 Analysis of net assets between funds

Fund balances at 30 March 2023 are represented by:

	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
	2023	2023	2023	2023	2022	2022	2022	2022
	£	£	£	£	£	£	£	£
Tangible assets	1,566,170	-	-	1,566,170	1,073,990	-	-	1,073,990
Investments	1,704,103	500,000	-	2,204,103	2,735,536	500,000	-	3,235,536
Current assets/(liabilities)	251,957	-	32,328	284,285	172,579	-	29,061	201,640
Provisions including pensions	271,000	-	-	271,000	(183,000)	-	-	(183,000)
	3,793,230	500,000	32,328	4,325,558	3,799,105	500,000	29,061	4,328,166

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

23 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2023	2022
	£	£
Within one year	86,723	30,052
	<u>86,723</u>	<u>30,052</u>

24 Post Balance Sheet Events

In April 2023 the Charity sold an existing property for £154,879 and purchased a new property for £425,000. A withdrawal of £450,000 was made from the Investment portfolio to finance the acquisition.

25 Related party transactions

Remuneration of £19,312 (2022 - £18,539) was paid to Mrs L Birtles, who is daughter of the trustee Mr P Morley. The remuneration was paid to carry out her role on behalf of the Training Service.

DSN Retail Ltd ceased to trade on 8 June 2023. During the financial year the company paid a donation of £17,000 to DSN (2022 - nil).

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

26 Pension Cost

The charity participates in the Cheshire county council pension scheme, a multi-employer defined benefit final salary scheme where the share of the assets and liabilities applicable to each employer is not identifiable. The scheme is administered for the benefit of local authority employees and other bodies and is managed in accordance with technical actuarial standard 100: Principles for Technical Actuarial Work, which came into force on 1 July 2017.

The employers contribution made to the scheme in the year was with an employers contribution of between 5.5% and 8.5% of pensionable pay. During the year to 31st of March 2023 and 31 March 2022 Deafness Support Network made additional payments of £108,000 towards the pension deficit. This is in addition to the statutory contributions.

Whilst the scheme currently shows a surplus position, DSN are required to continue to make payments of £108,000 per year due to the time between actuarial valuations. The board of trustees have agreed in principle that the charity will exit the scheme as of 31 March 2024 so that future additional contributions to the scheme are not required.

The results and assumptions of the most recent valuation of the scheme are as follows:-

Valuation date	30 March 2023	30 March 2022
Valuation method	Projected unit credit	Projected unit credit
Value of assets	£2,691,000	£2,849,000
Value of liabilities	£2,420,000	£3,032,000
Funding level for accrued benefits	111.2%	93.9%
Investment returns on accumulated assets	10.00%	7.00%
Salary scale increase per annum	3.70%	4.00%
Pension increases per annum	3.00%	3.30%
Discount rate	4.75%	2.70%
Rate of Consumer Price Index	3.30%	3.30%
Rate of price inflation	3.00%	3.85%

27 Cash generated from operations	2023	2022
	£	£
(Deficit)/surplus for the year	(456,608)	302,829
Adjustments for:		
Investment income recognised in statement of financial activities	(75,673)	(88,259)
Fair value gains and losses on investments	163,433	(297,277)
Depreciation and impairment of tangible fixed assets	39,296	19,504
Movements in working capital:		
(Increase) in debtors	(53,436)	(136,331)
(Decrease)/increase in creditors	(10,847)	72,151
Cash absorbed by operations	(393,835)	(127,383)

CHESHIRE DEAF SOCIETY
OPERATING AS DSN
Notes to the financial statements (continued)
FOR THE YEAR ENDED 30 MARCH 2023

28 Analysis of changes in net funds

The charity had no material debt during the year.

Accounts

Charity registration number 506791

Company registration number 01323762 (England and Wales)

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022

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CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 MARCH 2022

The Council of management present their report and financial statements for the year ended 30 March 2022.

Officers & Council of Management

Cheshire Deaf Society (operating as Deafness Support Network) is both a registered charity and a company limited by guarantee. The society is governed by trustees collectively known as the Council of Management. The members of the Council are both Directors of the company for the purposes of the Companies Act 2006 and charity trustees for the purposes of the Charities Act 2006.

The members of Council are responsible for the policy and strategy of the Society. They have special responsibility to ensure that all aspects of the Society's activities are properly conducted and carried out in full compliance with the Society's Memorandum and Articles of Association, although day to day management is the responsibility of the Chief Executive Officer and senior staff.

The Council of Management

The following were members of the Council of Management during the year:

Chair

Mr B Colman (resigned 21 July 2021)
Mr D Horrocks (appointed 21 July 2021)
resigned 11 August 2021)
Mr Steve Crump (appointed 6 September 2021, resigned 27 April 2022)
Mr D Fardoe (appointed 27 April 2022)

Vice Chair

Mr D Horrocks (resigned 21 July 2021)

Treasurer

Mr R Edwards (resigned 13 July 2022)
Mrs J Stringer (appointed 13 July 2022)

Secretary Held by Chief Executive Officer - David Horrocks (appointed 1 October 2021)

Members of the board of trustees

Mr P Morley
Mr D Pane
Mrs J Huntington (resigned 18 February 2022)
Miss N Doyle (resigned 15 October 2021)
Mr R Edwards (appointed 12 August 2021)
Mr R Gould (resigned 15 October 2021)
Tina Louise Longergan (appointed 12 July 2022)
Mr J Mander (appointed 27 April 2022)

Auditors

DJH Mitten Clarke Audit Limited
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

Bankers

National Westminster Bank
PO Box 4
Bull Ring
Northwich
Cheshire
CW9 5BN

Solicitors

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2022

Services are currently offered from four local centres:

- Northwich (Registered Office)
- Chester
- Macclesfield
- Warrington (Training services only)

Supported accommodation services are located at Stepping Stones, Lavender Lodge and two cluster homes, all based in Northwich.

Governing Document

The organisation is a charitable company limited by guarantee and as such it does not have a share capital. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These documents were amended by special resolution in order to change the geographical area for DSN from Cheshire and the surrounding areas to Cheshire, the north-west, and north-Wales. The amendment was ratified by members at the Annual General Meeting held on 16th February 2022.

Recruitment and Appointment of Council of Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Council of Management. Under the requirements of the Memorandum and Articles of Association the members of the Council are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting of members.

The Council seeks to ensure that the needs of D/deaf people are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees the charity continually seeks to identify D/deaf individuals, who would be willing to become members of the Council, through networking with other organisations in the local area and throughout the local D/deaf communities.

Traditional business skills are also well represented on the Council. To maintain this broad skill mix, Council members are requested to provide an up-to-date list of their skills and in the event of particular skills being lost to retirements from the Council, new individuals are approached to offer themselves for election. DSN will continue to actively look to enhance the skill base of the Council of Management through personal development of existing members and appointment of new trustees where appropriate.

In March 2021, the CEO, M Lunney, left the organisation, and a new recruitment process for a new CEO was initiated. On 24th May 2021, the Board contracted S Crump under a consultancy contract as Interim CEO until this recruitment process was completed. D Horrocks was appointed as CEO and started his role on 1st October 2021 and S Crump then accepted the role of Chair of the Board until a new Chair was recruited.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Trustee Induction and Training

Most trustees are familiar with the practical work of the charity, having already been involved with the charity, or the local D/deaf community, in one form or another. Additionally, new trustees are invited and encouraged to visit the charity's various offices and meet with the Chief Executive Officer and Chair to familiarise themselves with the charity and the context within which it operates.

A trustee induction pack is provided which includes the following information:

- Trustee role description
- The history of D/deafness Support Network
- Organisation charts
- Annual review and service leaflets
- The Essential Trustee (An introduction & what you need to know)
- Statutory and Management Accounts
- Memorandum and Articles of Association
- Towards 2022 (Our 5-year plan & strategic document)
- Minutes of previous Council and members' meetings
- Organisational risk register

An annual trustee strategy session, held off site for one day each year, also addresses issues of trustee development and considers the strategic development of the organisation.

The implications of COVID 19 related control measures

In March 2021, the lockdown was lifted by the government and DSN's plans were modified in line with the Government guidance for this.

Risk Management

The Council of Management conducts a regular review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate and manage the risks the charity faces - appropriate assurances being given to the officers and trustees by the Executive Management Team (EMT).

EMT has dedicated a considerable amount of management and personal time to assessing and understanding the potential implications of COVID-19 on DSN's governance, charity income, expenditure and commitments, and the value of DSN's assets and liabilities. Robust measures have been put in place, specific to the needs of DSN, to contain the impact of the COVID-19 virus.

Significant external risks to funding have led to the development of a strategic plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place, being managed and amended since March 2020 to reflect the potential impact of the COVID-19 virus, to ensure compliance with health and safety of staff, volunteers, clients, and visitors to the charity's premises. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

EMT met every two weeks to discuss operational issues and ensure that associated risks are identified, managed, and mitigated in a pro-active manner. This approach to risk management is further underpinned and informed by an annual review of DSN's policies and by DSN's on-going Social Accounting programme, which ensures a more rounded approach to stakeholder involvement in the identification and management of risk.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

DSN continually works to improve its reporting framework to enhance strong governance. The reporting dashboard for trustees and senior managers continues to be revised as appropriate and has proved to be of significant benefit to trustees and senior managers in monitoring operational performance. This is a live process which will continue to develop to ensure it best meets business needs.

Organisational Structure

Under its constitution, the charity has a Council of Management of more than 3 members who meet quarterly and are responsible for the strategic direction and policy of the charity. The Company Secretary, who is also the Chief Executive Officer, sits on the Council but has no voting rights. As of 31 March 2022, there were a total of 4 members, with an additional 3 new Trustees pending registration with the Charity Commission and Companies House at the time of writing.

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive Officer, along with the EMT. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met. The EMT has responsibility for the day-to-day operational management of the charity, individual supervision of the staff and ensuring staff continue to develop their skills and working practices in line with good practice.

Related Parties

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy. Services are delivered in partnership and attract funding from various organisations that include:

- Children's and Adult Social Care Service (Sensory Services), through contracts with Cheshire East Council, Cheshire West & Chester Council, Flintshire County Council and Wrexham.
- Supported Living contracts, through Cheshire West & Chester Council and social care teams in numerous local authorities.

DSN has a wholly owned subsidiary company, DSN Cymru, which is currently dormant.

Objectives and Activities

The object of the Charity as stated in our Memorandum and Articles of Association is the relief of D/deaf persons in Cheshire, the north-west, and north-Wales. DSN deliver this by providing the best choice and quality of services DSN can, as efficiently as DSN can, for as many people as possible, within the resources available to us.

DSN reviews its aims and objectives each year, seeking to deliver activities and outcomes that achieve them. This report will highlight achievements against those objectives and describe some of the activities carried out. DSN have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning for our future activities. The charity seeks to meet its objectives through working to a set of agreed values and priorities and has published a five-year plan.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Towards 2022: Our five-year plan 2017-2022

DSN's vision is a world where D/deaf people can communicate effectively and live healthy, independent, and fulfilling lives. "Towards 2022" is the guiding strategy for DSN in the period 2017-22 and was developed with full input from service users, staff, commissioners, trustees, and other stakeholders. It identifies clear strategic priorities and signals our vision and values as DSN move forward. "Towards 2022" identifies 5 strategic themes that provide a focus for DSN over this timeframe. These themes are:

- Providing real access to opportunities and support to communicate effectively and enhance independence
- Leading healthier lives with improved social and emotional wellbeing
- Promoting positive actions to combat the threat of social isolation and loneliness for all
- Enabling people and communities to effectively shape and influence the services and support they need
- Ensuring DSN remains financially resilient, maximising available resources to deliver our strategic aims and vision

Since its publication in April 2017, the "Towards 2022" document has been widely shared with our users and stakeholders. DSN continue to receive positive feedback for DSN's direction of travel and commitment to continuous improvement. DSN believe that this document continued to prepare the organisation for the increasingly challenging economic environment in which DSN and the wider social care and charitable sector operate.

Due to the impact of COVID 19, the development of DSN's new strategy was delayed and is now due to commence on 01 April 2023. Additionally, the "Towards 2022" strategy was extended by an additional 12 months to cover the outstanding period.

Achievements and Performance

Our main activities during the year are described below. Traditionally all our activities have focused upon providing services and support to D/deaf people. This focus has further expanded into the provision of full sensory loss services (D/deaf and visually impaired) in Cheshire East and Flintshire, enabling ever more citizens to take a full and active role in wider society and to further our charitable purposes for the public benefit.

DSN has been broadly successful in retaining contracts and securing alternative investment streams to further develop services for the D/deaf community of Cheshire and surrounding areas. This success is against a background of many similar organisations facing financial conditions that have threatened their on-going existence. DSN has been able to respond to real challenges by demonstrating the quality of the services DSN provide and the value DSN deliver through efficient and effective deployment of resources. DSN will continue to focus on the pillars of Quality and Value, Person Centred Care, and Innovation in the years ahead.

DSN has successfully maintained the core of its established services across Cheshire while expanding its reach and service provision into north Wales. DSN continue to deliver high quality services valued by users and commissioners alike. The economic climate, notwithstanding the COVID-19 virus, has been extremely challenging. DSN has however, maintained, and in some cases enhanced, its service delivery for sensory communities throughout the year.

DSN focuses continually on introducing operational efficiencies by re-designing service delivery and enhancing its partnerships with commissioners. EMT works hard at fostering ever-improving relationships with key commissioners and funders to ensure DSN is in the strongest possible position for upcoming and longer-term contract negotiations.

To avoid over-reliance on limited funding pools, DSN look continuously at opportunities to develop alternative income streams. This strategy allows DSN to be better equipped to make informed assessments of all funding opportunities and develop a shared understanding of our priorities and objectives and how they will be achieved. It also ensures DSN allocate our limited resources to opportunities that will provide the most beneficial outcome for DSN and its service users.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2022

When identifying suitable opportunities DSN considers our key skills and track record, emerging government policy and available resources (both internal and external). DSN's fundraising efforts have been focused on enhancing our community engagement in addition to the pursuit of grants and trust funding. Regular strategy reviews ensure these efforts remain fit for purpose.

Every year, DSN publishes and distributes to all stakeholders an annual Achievement Report ("Insight"). This is aligned to an annual action plan which highlights several key areas in which the charity wishes to make solid progress in the year ahead. The action plan is developed through trustee engagement and through consultation with stakeholders and is in line with the overall strategic themes and priorities as laid out in our 5-year plan.

DSN formally reviews all policies and procedures annually and this was completed during this financial year. This exercise considers changes in legislation, regulations, and developments in good practice. EMT undertakes this process and changes made to any policies and procedures are highlighted to and ratified at board level by all trustees and shared with all staff at all locations.

In addition to information contained in this document under divisional updates, there has been considerable progress in the following areas following on from FY2020/2021:

Improved Infrastructure

The ongoing advances in technology, increased reporting measures, the ability to store employee personal details in line with GDPR and provision of self-service functionality, alongside cost savings, all made the decision to migrate to new systems the most viable solution to ensure the longer-term performance of the HR and finance functions. The introduction of a separate HR solution will allow greater flexibility in employee and manager's ability to request & approve leave via mobile/tablet devices. Emergency contact information will be accessible to managers in the event of any accidents/ill health at work where next of kin should be contacted. Details will also be available to access in the event of disaster recovery/business continuity processes.

Improved reporting supported the production of monthly & quarterly analysis for EMT & provided significant time savings for both the Management Support Officer & Finance Support Officer, by replacing manual tasks with automated ones.

Campaign for more accessible BSL Information

DSN has engaged fully with Clinical Commissioning Groups (CCGs) and health forums (including Healthwatch and health & wellbeing boards) and contributed strongly to many public stakeholder events, ensuring appropriate access to processes for BSL users. This initiative has also ensured that local authorities have taken consideration of BSL when redesigning services.

Social Accounting

DSN is proud of the services and support that DSN provide and DSN remain committed to ongoing continual improvements to make sure that our service users experience the maximum possible benefits. Our Social Accounting programme continues to help us to examine our performance and further develop our services. By looking at what DSN do and collecting feedback from the people with whom DSN work, DSN are able to see where things can be improved. Collecting feedback from the people who receive the services means that they get the opportunity to be involved in the future planning of the services and how they are run.

In these challenging financial times, and to help funders decide to invest in our services, it is important that DSN evidence what DSN are doing and how DSN deliver value for money. By looking at the services DSN provide and measuring the impact of those services on peoples' lives, DSN can demonstrate the value of the work DSN does to commissioners, funders, and the communities DSN serve. This commitment to Social Accounting helps us to raise the profile of DSN and increases awareness of the high-quality help and support that DSN consistently deliver.

DSN collect information in the form of facts and figures, e.g., how many people DSN has supported, how many pieces of equipment DSN have supplied, how many training courses DSN has delivered, etc., and feedback from service users and other stakeholders using questionnaires, meetings, and capturing comments, compliments, complaints, etc.

**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)**

FOR THE YEAR ENDED 30 MARCH 2022

Corporate Social Responsibility (CSR)

DSN is committed to delivering excellent services for our community, with an emphasis on meeting evolving user needs and enhanced innovation. DSN aim to deliver this commitment whilst ensuring that impact on the environment is minimised and that all activities are conducted safely by well-trained and qualified employees.

Overall responsibility for developing and reviewing the effectiveness of corporate policies on social, ethical, and environmental matters lies with the DSN Executive Management Team, as delegated by the Board of trustees. These policies are communicated and applied across all departments to ensure compliance with the policies. DSN's policies and procedures, including those relating to social, environmental, health and safety, employment, and ethical matters, are communicated to all staff via the induction training, on-going personal developmental training, and internal communications. All policies and procedures are reviewed annually, and updates are communicated to staff.

Whilst as an organisation our major focus is on meeting the needs of D/deaf people, their families and carers in Cheshire and surrounding areas, DSN has recently broadened its reach to provide a dual sensory service to include the blind and partially sighted in some areas service. DSN continually strives to engage and interact with the wider community and to have a voice on wider issues of social importance.

As a result of this outward facing attitude, DSN are delighted to have worked in partnership with other charitable and public benefit organisations to raise awareness of over-arching social issues including the combatting of social isolation and loneliness, awareness raising and the fight against hate crime (DSN offices act as a safe space, publicised in the local area for the reporting of hate crime) and the development of youth services.

Operations Division

Social Care

For the period 1st April 2021 to 31st March 2022, DSN is pleased to report continued provision of our social care contracts with the four local authorities. DSN are currently in contract with Cheshire West and Chester (CWaC), Cheshire East Council (CEC), Flintshire County Council (FCC), and Wrexham County Borough Council (WCBC), which has been increased by a half time SSO, meaning we now have a permanent full-time provision within the area.

DSN social care staff continued to work throughout the pandemic and during the slow return to the "new normal" delivering all of our contracted service. We continue to effectively monitor our service delivery and adhere to all contractual monitoring requirements. In addition to this DSN utilises its commitment to a Social Accounting model to capture service user experience and satisfaction, enabling us to use the qualitative and quantitative data to improve customer experience and deliver sustainable improvements. Our compliance officer is constantly looking at new and initiative ways to collect data.

The model also allows us to inform the commissioners in the local authorities of our success measures, including outputs, outcomes, and impact for our service(s) users.

Health Awareness and Deafness (HANd)

This project aims to improve understanding of wider health and well-being issues from a D/deaf perspective. The "topic" for the workshops are co-produced with the D/deaf attendees and Initiatives included in the HANd project vary depending on people's wishes. DSN are delighted to have secured an additional year of funding from NHS Cheshire CCG for 2021/22. The project delivers workshops that are within the original footprint of Cheshire West CCG. Their "Being Well" initiative and key priorities around long-term conditions: Diabetes, Asthma/COPD, Cardiology/CVD and Cancers etc. remain the same, however as one might expect the main topic throughout this year has been Covid 19 related.

DSN have been unsuccessful once again in getting Public Health funding, but we will continue to argue for this as DSN feel strongly that such services across Cheshire will provide further health benefits for the communities we serve. The Executive – Operations is the DSN representative and active participant of The Sector Leadership Group (CWaC) who collectively are involved in the development of the new Care Communities and the Developing Connected Communities programme. DSN continue to be the voice for D/deaf communities on all such matters.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Health inequalities continue to be experienced by D/deaf people such as making their own GP appointments, accessing pharmacy services, and arriving for a hospital appointment to find an interpreter has not been booked. DSN will continue to address barriers to service provision whilst promoting new and innovative ways of Health education.

Over the years the number of available BSL signed health videos has increased substantially and these are promoted through our Workshops however, D/deaf people have told us that they value the opportunity of question-and-answer time directly with a health professional. DSN will explore using webinar developments with a 'live' interpreters at our future Workshops, if successful it will hopefully increase access to health professionals and improve the overall health & wellbeing of D/deaf people.

DSN continued to deliver health messages and support people in different ways throughout the duration of the lockdown and continued to spread the word about mental health, supporting staff and service users alike. DSN believe that there is no health without mental health.

DSN Retail Ltd (Positive Hearing)

Positive Hearing hasn't traded very much during this period but have when approached met requests for fitting commercial loop systems. The relationship however between Positive Hearing and the Positive Hearing Limited Liability Partnership continues to grow.

In July 2021 a meeting of the directors of Positive Hearing recommended that Gill Reeder would resign her Directorship of DSN Retail and that DSN the charity be appointed the sole member.

That the DSN Retail board be augmented and strengthened with the appointment of additional DSN trustees as Directors of the Company. This to include it's Treasurer, and one other, to be agreed by the trustees. This to give the board a broader trading perspective as opposed to focusing solely on Positive Hearing and Positive Hearing LLP.

Furthermore, that the strengthened board and newly appointed CEO, work to assemble a business and developmental plan that maximises the potential of DSN Retail as an income generator for DSN.

DSN's *incus* Team will then provide all training through this new business

As with all commercial service provision, Positive Hearing Limited Liability Partnership audiology had to close its doors due to the pandemic. Both Macclesfield and Northwich clinics were hit hard but once Government guidelines permitted the Northwich clinic to re-open its doors for business, people felt safe to return to the service. Service provision has begun to slowly recover and despite almost 3 months of no trading Positive Hearing LLP are looking to "gift" approx. £3,000.00 to DSN. Positive Hearing's financial year is 1st Jan - 31st December.

Community Engagement

The post of Community Engagement Officer commenced January 17th 2022 which includes the management of volunteers.

Post Covid our volunteer numbers (excluding Trustees) dropped to zero. We integrated a new fundraising and volunteer platform 'Enthuse' and re-established our Team Kinetic page with Cheshire West Voluntary Action gaining three new volunteers in one month.

DSN attended monthly Volunteer Management meetings with both CVS Cheshire East and Cheshire West Voluntary Action, enabling us to continue supporting volunteers whilst working within best practice.

Training opportunities in Volunteer Management, various fundraising webinars and meet the funder webinars were attended on both the East and West of Cheshire.

Fundraising has been slow coming out of the pandemic, but we are advertising 'do it yourself' fundraising opportunities on our website with enrolment through the Enthuse platform along with year-round Step-Up challenge and legacy 'leave a gift in your will.'

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Talks started about purchasing a community engagement vehicle to enable out-reach work and promotion of services across Cheshire and North Wales particularly in the more remote, rural areas covered by DSN. A vehicle is on order and it is expected to be with use by the end of 2022.

D/deafness & Dementia

DSN's research project started in October 2014 with Dr J Littlejohn starting a 2-year part time post-doctoral fellowship at the University of Manchester. The next phase of our research has extended the fellowship at the University of Manchester (UoM) for a further two years. Commencing 1st March 2020, just as the pandemic hit the UK, the project would have investigated the auditory biomarkers of Alzheimer's disease with the aim to understand who with hearing loss is at a greater risk of developing dementia. This would have allowed us to understand the mechanism of the relationship between hearing loss and dementia. The pandemic meant the research had to be re-defined as testing with individuals wasn't permissible. Now that lockdown restrictions are slowly lifting, DSN expects the research to re-commence.

Interest in the research continues with Dr Littlejohn being in great demand to speak about this issue at local, national, and international venues/conferences, which demonstrates not only the importance of this research but also that DSN is at the very heart of this pioneering research, whilst at the same time being recognised at the highest level.

Negotiations are already underway between DSN and UoM to finalise a further "Gift agreement between DSN (the Donor) and the UoM to support Dr Jenna Littlejohn's Research Fellowship. This agreement will run from November 2022 for 2 years.

I'm Hear!

Following our successful bid for a further 3 years of funding, the I'm Hear! Project, funded by BBC Children in Need is now in Year 7, and the project will run until 30th June 2025.

The I'm Hear project offers support, tailored to meet the communication needs of each individual child and their family. Bespoke resources are used to improve communication; use of different coping strategies; how to include a D/deaf child in family activities; ways to avoid conflict with siblings; signposting to support services; identifying social activities or clubs in which a child is interested and wants to participate. Children aged 8+ are signposted to DSN's "Youth Vibe", where they can meet and interact with other D/deaf children and siblings. Since the project started on 1st October 2014, DSN has supported over 200 D/deaf children/young people, aged from 0 to 18 years, and their families across Cheshire East, Cheshire West and Chester, Halton, Warrington, Liverpool, and the Wirral.

As our new cohort of children and families increases, we will restart the monthly group activities – likely to start in early 2023. In the meantime, we will offer two larger 'Family Events' for both children and families supported through the new funding, and also past project participants. Similarly, when we have established a new cohort of children, we plan to restart the football and/or other sports activities for D/deaf children and siblings. These group activities will enable parents to meet other parents of D/deaf children, to practice communication and share experiences.

Under the new funding, we have returned to our original core service, offering up to 10 home based communication sessions with families of D/deaf children. To ensure the support is flexible, we can also offer remote sessions via video, or a hybrid arrangement using a mix of in person and remote sessions. We are able to do this using tablets provided in June 2020, through our successful application for booster funding from BBC Children in Need.

Youth Service - Youth Vibe

DSN's Youth Service, Youth Vibe, provides opportunities and activities for young people aged between 8 to 19 years and linked to D/deafness: D/deaf; hearing impaired; friends and siblings of/or Children of D/deaf Adults (CODA). DSN also support young D/deaf adults up to 25 years, taking them on as young volunteers, and supporting them to achieve their Duke of Edinburgh's Award. Our current Youth Vibe delivers:

- Accessible youth activities for D/deaf young people 8-19 years
- Young Leaders programme for young people aged 13-25 years

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2022

Our membership database now includes children and young people from Cheshire and surrounding areas with 20-30 attending each week. This figure includes young people that are D/deaf or hearing impaired, Children of D/deaf Adults (CODA) and hearing friends and siblings. There is a variety of communication methods used amongst this cohort of young people, from BSL, speech and sign, signed supported English and speech.

Our young leaders and Duke of Edinburgh's programme continued although the pandemic did curtail a lot of the usual outdoor activities. Many of the young people are working towards their Bronze or Silver Award.

Chester and Crewe Youth Vibe Youth clubs and holiday activities have all recommenced to some extent following Government guidelines around COVID-19 and DSN have also restarted our Young Leaders programme. The new Youth Vibe Matters forum in both Chester and Crewe will be extremely valuable for our young leaders to have their say and perhaps review what is important to them in the new society they live in after lockdown.

Incus Training

Incus – A standard in sensory inclusion for Care Providers

Incus Care which was re-launched in 2020 had not been successful in delivering the initiative to the Care homes due to covid restrictions still being quite tight within the care home environment.

In January 2021, an *incus* administrator was employed part time to contact the Care homes in Cheshire West, Cheshire East, Wrexham and Flintshire, Warrington and Halton and Wirral. Details of our brochure was sent along with the offer of a bespoke package of training which could be delivered either face to face or via zoom/teams.

A few care homes showed an interest but still had the tight restrictions on visitors. Some care home had closed down and others were understaffed due to either sickness or shortages.

One Care Home in Puddington (Chapel House) has requested the training and this is booked in for April 22.

Deaf Awareness was also part of our remit and this training was available to any organisations where it would benefit staff within their working environment.

Recent internal discussions approved the appointment of a Training Manager and a move for Lisa Birtles to *incus* this team will then be known as *incus* training team. The manager post will be advertised and in place in September 2022 and Lisa's move will take place after the current BSL courses have been completed (July 2022).

Further agreements have also been reached, in that *incus* training will take on the responsibility for all "in house" staff training which will begin 1st April 2023 – the appointment of administrator will begin late 2022 with a view to starting January 2023 to allow time to set up systems and manage bookings.

A new logo has been approved.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2022

Supported Living/Deaf Community Division

Supported Living Service

Deafness Support Network's Supported Living Service continues to provide a stable and happy home environment.

The service we provide is a highly specialist service, due to the complexities of our Tenants, all of whom are Deaf, or Deaf Blind, with a Learning Disability, and other complex needs.

We have four homes all close to each other in the Northwich area, where there is a vibrant Deaf Community, who welcome our Tenants into the wider local Deaf Community, providing social interactions, friendship, and activities for them to join in.

Due to the complex needs of our Tenants, it is important our staff are trained and skilled in all aspects of the care/support needs of our Tenants. Most of our staff are Deaf themselves and proves to be positive role models for our Tenants. It is our policy that all our staff are required to achieve a minimum of level 2 British Sign Language (BSL), we also require them to be skilled in "total communication" techniques due to the complex requirements of our tenants and their communication needs.

The Supported Living Service staff are committed to supporting each individual tenant to achieve the highest possible level of independence, which varies immensely from one tenant to another. It is essential as a staff group that we provide the opportunities and the support required to enable each tenant to reach their own full potential. We work within an Outcome Framework specifically designed for our each tenant, this enables us to map each tenant's set goals, aspirations and achievements or, on occasion, to acknowledge where we have not been able to move a Tenant forward with a specific target or set outcome.

Our Supported Living Service is committed to delivering a person-centred approach, tailored to everyone's needs and making sure we value each of our tenant's abilities and individualities.

Four of our tenants are either working, or taking part in the supported employment initiative, staff are also working with several Tenants who are showing an interest in working in a voluntary placement or part time employment appropriate to their desires and capabilities. We have two tenants in paid part-time employment.

Our services are regularly inspected and monitored by Cheshire West and Chester Council, the Care Quality Commission. Due to the specialist service we provide, we have Tenants who reside with us from out of the catchment areas, therefore we also work closely with the placement Authorities which include Stockport, Rochdale, Bradford, Wirral, Warrington, Liverpool, and Oxfordshire and Birmingham.

We are currently, assessing our properties, and looking to the future for our Tenants, and their changing needs, with a view to relocating to homes for life.

Day Services

The Tannery is the focus of our Day Services provision, based in Northwich. The Tannery is a specialist service for Deaf and deaf blind people with complex needs from across the region.

We pride ourselves on providing a person-centred day service, tailored to the needs of each service user. We believe each person is best placed to lead their own personal learning and development plan. This programme is developed by working with each person and getting to know their personalities, capabilities, and aspirations. An essential part of a person's development and learning is to encourage and enable them to reach their full potential.

Our staff team are Deaf themselves, and use a Total Communication approach, due to the varying communication methods used by our Service Users. Total communication is central to the development and confidence building of each of our service users, leading to a further increase in their personal growth, independence, and development.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2022

Our staff and volunteers are qualified in British Sign Language (BSL) for those service users who use this method of communication and Objects of Reference, and Hands-On Sign Language are used with our Deaf blind service users. However due to the complex needs of some of our service users, it is important we use other appropriate methods to ensure that the services we provide are fully inclusive. Staff are always creative in finding ways of modifying and adapting their communication to meet the needs of each service user.

DSN's Day Service, not only provides, training, life skills, workshops, and activities, including a weekly gym session provided by a qualified gym instructor, but also a safe place where they meet and share friendships and communication and continue to develop their social skills. The Tannery, prevents, isolation and loneliness.

DSN consistently takes steps to further develop the range and quality of the educational outdoor activities available to our service users. We arrange days out and teach travel training on the bus across a wide geographical footprint, which has resulted in strong positive feedback from service users, families, and carers.

Communication Service

DSN's Communication Services, provides an excellent and professional service.

We hold a Register of British Sign Language Interpreters, it is important to us all Interpreters who wish to join our register are qualified, and have undergone the necessary stringent checks, to enable us to contract them to work in the community, including monitoring their abilities to ensure we match the right person for each job they are assigned to.

We are continuing to see a growth in bookings as services realise local provision has the advantage of knowing the area and potentially knowing the Client, ensuring the Interpreter meets the needs of the booking and the customer.

DSN employs Personal Communication Assistants through the Access to Work initiative. They work with our Deaf staff across Cheshire, enabling and empowering them to attain equality in their daily work.

We also provide note takers and palantypists for meetings if required. We not only provide face to face Interpreters, but also virtual Interpreters as and when required.

Communication is important to everyone, as we all know poor communication can lead to all kinds of problems, some extremely serious and possibly fatal outcomes, particularly, in health appointments, it is important BSL Interpreters are booked for every appointment, ensuring at all times, the information health professionals are sharing, is in the patients first and preferred language, of BSL, and provided by a qualified interpreter as the guidance stipulates. Hopefully with the introduction of the Accessible Information Standard, all Deaf people will receive the communication support they require.

Becoming an official BSL Interpreter requires extensive training, often at university level, and takes many years. Currently, there are fewer than 1000 qualified Interpreters in the UK. DSN are committed to increasing the number of Interpreters, we employ 2 fully qualified Interpreters and 2 Trainee Interpreters, who are at the end of their training, and both will hopefully become qualified by the Summer of 2023.

DSN also provide BSL courses, we have a high success rate of taking our students from BSL Level 1 right the way through their learning journey to achieve their BSL Level 6 Interpreting Diploma in Sign Language and Translation.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

Financial Review

Statement of Financial Activities - Income and expenditure (Page 20-21)

DSN have delivered a financial performance at operational level that is broadly in line with the results from the previous year. Looking at this performance in more detail, income has increased from the previous year at £2,207,407 (2021: £2,045,257) due to the increased and revised service provision within the Social Care and Supported Living services. Management of operating expenditure has continued this year and remains a focus of the Board. However, given the increase in service provision and investment in IT infrastructure, expenditure has increased on the previous year to £2,201,855 (2021: £2,105,922).

The net effect of the above is an operational surplus of £5,552 (2021: deficit £60,665). Following the capital gain on our investment and the gain linked to our responsibilities under the Local Government Pension Scheme ("LGPS") our overall net surplus was £677,829 (2021: surplus £332,964).

Balance Sheet (Page 22)

In terms of our Balance Sheet, the value of our investment has increased by £297,277 during the year. This figure excludes the investment income received in the year which is shown in the Income and Expenditure statement. This is due to strong performance in investment markets.

As of December 2022, the investment was valued at £3,235,536.

At the 31 March 2022 there were cash balances of £91,232 (31 March 2021: £144,055). Current assets cover current liabilities in a ratio of 1.75 : 1. The value of our liability under the LGPS reduced by £385,000 to £183,000. Our net assets at 31 March 2022 were £4,328,166 (2021: £3,650,337).

Additional commentary on our investment policy, reserves and focus on financial sustainability are detailed later in this report.

Internal Controls

To provide reasonable assurance against material misstatements, DSN have in place effective internal controls covering income, expenditure, and commitments. The appropriate management information is prepared and reviewed regularly by both the Executive Management Team and the Board of Trustees. Through a combination of these internal controls, our strategic plan and annual budgets approved by the trustees, DSN seek to ensure that the charity is committed to a sustainable level of expenditure and retains adequate resources to continue as a going concern.

The trustees along with the Executive Management Team continue to ensure that adequate consideration is given to the longer-term funding challenges that may arise when applying for or considering new or continuing service provision. Over the coming years DSN will aim to retain, expand, or secure our current service provision in line with our Mission Statement and in support of the charity's beneficiaries.

Investment Policy

The governing documents of the charity (Memorandum & Articles of Association) provide the trustees with the power to invest any monies not immediately required for any purpose, as considered appropriate.

Having considered the options available and financial advice received, the trustees selected a long-term partner to provide guidance and professional services to facilitate the optimisation of returns, within agreed risk and ethical parameters. The Fund is managed by CCLA who are one of the UK's largest charity fund managers according to the latest Charity Finance Survey. CCLA only manage investments for charities, religious organisations, and the public sector and as such understand the particular needs and challenges facing charity investors.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

The charity's current investment is held in a Common Investment Fund. The Fund consists principally of equities however it does include other asset classes and is well diversified. The Fund aims to provide a long-term total return comprising growth in capital and distributions. The approach taken by the Fund Manager should help to protect both capital and income from the effects of inflation.

The trustees have decided to continue utilising some portion of the established Free Reserves to support the delivery of the adopted organisational strategy.

The trustees, with regard to the liquidity requirements of the organisation and to the reserves policy, operate a policy of maintaining available funds necessary to meet day-to-day operational requirements in an interest-bearing deposit account.

The performance of our investment has provided an invaluable contribution in recent years that helps to offset the impact of our commitments in respect of the Local Government Pension Scheme and supports funding in much needed services such as youth provision, which may otherwise go unfunded.

Reserves Policy

The trustees receive information from the Executive Management Team that forecasts the expected level of income for the next 12 months based on the best evidence that is reasonably available. They then assess associated opportunities, contingencies, and risks. The trustees have examined the charity's reserves in the context of the key risks identified.

In the light of current economic conditions and the likelihood of short to medium term reductions in the level or availability of funding, the trustees have elected to utilise a proportion of Free Reserves to develop and maintain the provision of existing services. Free Reserves are defined as Total Funds less Designated or Restricted Funds less amounts invested in tangible and intangible fixed assets. As per the Balance Sheet on P22, at 31 March 2022, Free Reserves were calculated to be £2,725,115 (2021: £2,042,651).

There is an expectation from the trustees that there will be deficits for the next few years, given their commitment to funding services that otherwise would not be funded. This emphasises the importance of the Free Reserves. It remains the trustees' view that it is prudent to ensure that sufficient reserves are retained to provide financial flexibility.

The trustees have decided to commit £120,673 to allow the charity to continue providing vital services and research. In summary, the society should hold reserves totalling at least £1,295,604 which will:

- meet the cost of approximately 6 months' operational expenditure (£1,074,931);
- enable the charity to continue providing vital services and research (£120,673);
- provide an element of security for any short-term volatility in the value of our investment due to market conditions and potential cash flow requirements (£100,000).

The difference between our level of Free Reserves and the reserves needed is represented by surplus reserves of £1,429,511.

DSN have maintained Designated Funds of £500,000 which have been set aside by trustees to cover any unanticipated costs should the Supporting Living Service be adversely impacted by any unexpected future funding changes.

Outlook for Future Periods

Although our funding streams are consistent there are concerns for the future. Before the pandemic struck, public spending on adult social care provision had fallen in real terms over the past decade and now, as a result in the global economic downturn, DSN anticipates that funding will be further squeezed. Our ability to plan for the future of our contracts and services remains uncertain and the lack of legislative progress on matters relating to Health and Social Care.

As previously reported DSN has upskilled staff to meet the increasing requirement from Local Authorities for more generic workers. The multi-skilled staff DSN employs put us in a strong position to meet any new contracts or current contractual redesigns. The skill base DSN have also opens the possibility of more partnership opportunities should they arise. Given the outlook for the UK, DSN believe that funders will be looking for added value that DSN can provide within the contracts.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

There is ongoing restructuring of funding streams within Local Authorities which may impact on the funding DSN receive for the provision of our Supported Living Service. DSN remains fully involved in user assessments and on-going commissioner negotiations in respect of Supporting People and Care funding. This is consistent with the charity's overall approach going forward.

Our financial prudence and management of reserves leaves DSN well placed to meet these challenges and DSN continue to actively target income generation from non-traditional resources. The impending economic downturn will impact for the next couple of years at a minimum and DSN know this will present us with challenges, but DSN also hope there will be opportunities. Therefore, DSN will continue with the strategy of extending our funding base, which has been successful to date.

By embracing wider health and social care agendas and demonstrating a commitment to effective partnership development to deliver D/deaf-centric services that will meet the criteria for success in these areas, DSN will continue to provide valued specialist services. This will help to safeguard essential programmes and develop new initiatives in the years ahead.

Our ongoing investment in the Positive Hearing programme and the continued research work into D/deafness and Dementia are good examples of taking appropriate routes to secure continued growth. DSN continue in our strategy of positive engagement with users and commissioners. DSN strongly believe this enables us to deliver innovative person-led services leading to a reputation for quality, effectiveness, and value.

Financial Sustainability

Our budget for the next financial year (to 31 March 2023) shows a deficit of £417,399. This budget reflects anticipated reductions in income, expenditure to continue unfunded but necessary services and research and a requirement to make a cash payment of £108,000 (paid over 12 months) to the Local Government Pension Scheme.

As in previous years, our budget is stated prior to any capital increase in the value of our investment.

The Charity continues to work hard to manage and reduce the use of agency staff, which has an adverse impact on financial performance. Our investment strategy and effective management of reserves provides DSN with the opportunity to invest in our staff and services to ensure that DSN continues to innovate and achieve a sustainable balance of high quality and efficient services.

Responsibilities of the Council of Management

Company law requires the Council of Management as Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Society and of the surplus or deficit for that year. In preparing those financial statements the Council is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements
- Prepare financial statements on a going concern basis unless it is inappropriate to presume the Society will continue in existence

The Council is responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Society and to enable its members to ensure that financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022**

Annual General Meeting

To raise public awareness of the charity's work and to demonstrate that its aims continue to be carried out for the public benefit, the charity holds its Annual General Meeting in public. The 45th Annual General Meeting took place on Wednesday 16th February 2022, at which the Council's FY21/22 Report and Statement of Accounts were ratified.

Approved by the Council of Management on 25 January 2023 and signed on its behalf by

Mr D Fardoe (Chair)
144 London Road
Northwich
Cheshire
CW9 5HH


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**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
INDEPENDENT AUDITOR'S REPORT**

TO THE COUNCIL OF MANAGEMENT OF CHESHIRE DEAF SOCIETY

Opinion

We have audited the financial statements of Cheshire Deaf Society (the 'charity') for the year ended 30 March 2022 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including Financial Reporting Standard 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2022 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other Information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council of management are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE COUNCIL OF MANAGEMENT OF CHESHIRE DEAF SOCIETY

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Council of management

As explained more fully in the statement of trustees' responsibilities, the Council of management, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council of management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Council of management are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council of management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment, by for example, forgery or intentional misrepresentations or through collusion. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below.

Our approach was as follows

We understood how the charity is complying with relevant frameworks by making enquiries of management and those responsible for legal and compliance procedures. We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur by discussing with the management and the board of trustees. We enquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding we designed specific audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and obtaining additional corroborative evidence as required.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

In our opinion, based on the work undertaken in the course of our audit:

the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and the Directors' Report included within the Trustees Report has been prepared in accordance with applicable legal requirements.

**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
INDEPENDENT AUDITOR'S REPORT (CONTINUED)
TO THE COUNCIL OF MANAGEMENT OF CHESHIRE DEAF SOCIETY**

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs D D Lea FCA, FCCA (Senior Statutory Auditor)
DJH Mitten Clarke Audit Limited

30 January 2023

Chartered Accountants
Statutory Auditor

Chester House
Lloyd Drive
Ellesmere Port
Cheshire
United Kingdom
CH65 9HQ

DJH Mitten Clarke Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under section 1212 of the Companies Act 2006.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
STATEMENT OF FINANCIAL ACTIVITIES
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 MARCH 2022

	Notes	Unrestricted funds general 2022 £	Unrestricted funds designated 2022 £	Restricted funds 2022 £	Total 2022 £	Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £
<u>Income from:</u>									
Donations and legacies	3	79,642	-	-	79,642	16,963	-	7,132	24,095
<u>Charitable activities</u>									
Supported Living	4	1,497,354	-	-	1,497,354	1,377,981	-	-	1,377,981
Communication services	4	206,501	-	-	206,501	111,066	-	-	111,066
Day Services	4	82,880	-	-	82,880	66,487	-	-	66,487
Social Care	4	165,345	-	17,500	182,845	275,215	-	-	275,215
Training Service	4	49,303	-	-	49,303	19,538	-	-	19,538
Youth Services	4	661	-	9,477	10,138	10,890	-	-	10,890
Projects	4	7,417	-	-	7,417	44,652	-	17,500	62,152
Other trading activities	5	3,068	-	-	3,068	9,824	-	-	9,824
Investments	6	88,259	-	-	88,259	88,009	-	-	88,009
Total income		2,180,430	-	26,977	2,207,407	2,020,625	-	24,632	2,045,257
<u>Expenditure on:</u>									
Events and Fundraising	7	37,063	-	-	37,063	23,417	-	-	23,417
Charitable activities	8	2,138,985	-	25,807	2,164,792	2,057,420	-	25,085	2,082,505
Total resources expended		2,176,048	-	25,807	2,201,855	2,080,837	-	25,085	2,105,922

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED)
INCLUDING INCOME AND EXPENDITURE ACCOUNT
FOR THE YEAR ENDED 30 MARCH 2022

Net gains/(losses) on investments	12	297,277	-	-	297,277	501,629	-	-	501,629
Net incoming resources		301,659	-	1,170	302,829	668,887	-	(227,923)	440,964
Gross transfers between funds		-	-	-	-	227,470	-	(227,470)	-
Net incoming resources		301,659	-	1,170	302,829	668,887	-	(227,923)	440,964
Other recognised gains and losses									
Actuarial gain/(loss) on defined benefit pension schemes		375,000	-	-	375,000	(108,000)	-	-	(108,000)
Net movement in funds		676,659	-	1,170	677,829	560,887	-	(227,923)	332,964
Fund balances at 31 March 2021		3,122,446	500,000	27,891	3,650,337	2,561,559	500,000	255,814	3,317,373
Fund balances at 30 March 2022		3,799,105	500,000	29,061	4,328,166	3,122,446	500,000	27,891	3,650,337

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
BALANCE SHEET**

AS AT 30 MARCH 2022

		2022	2021
	Notes	£	£
Fixed assets			
Tangible assets	13	1,073,990	1,079,795
Investments	14	3,235,536	2,938,259
		<u>4,309,526</u>	<u>4,018,054</u>
Current assets			
Debtors	15	381,584	245,253
Cash at bank and in hand		91,232	144,055
		<u>472,816</u>	<u>389,308</u>
Creditors: amounts falling due within one year	16	(271,176)	(199,025)
Net current assets		<u>201,640</u>	<u>190,283</u>
Total assets less current liabilities		<u>4,511,166</u>	<u>4,208,337</u>
Provisions for liabilities		<u>(183,000)</u>	<u>(558,000)</u>
Net assets		<u>4,328,166</u>	<u>3,650,337</u>
Income funds			
Restricted funds		29,061	27,891
Unrestricted funds - designated		500,000	500,000
Unrestricted funds - general		3,799,105	3,122,446
		<u>4,328,166</u>	<u>3,650,337</u>

**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
BALANCE SHEET (CONTINUED)**

AS AT 30 MARCH 2022

The charitable company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 March 2022, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Council Of Management on 25 January 2023

Mr D Fardoe
Chair



Company Registration No. 01323762

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 MARCH 2022

	Notes	2022 £	£	2021 £	£
Cash flows from operating activities					
Cash absorbed by operations	23		(127,383)		(81,239)
Investing activities					
Purchase of tangible fixed assets		(13,699)		(19,000)	
Proceeds from disposal of tangible fixed assets		-		9,670	
Purchase of investments		-		(40,000)	
Investment income received		88,259		88,009	
Net cash generated from investing activities			74,560		38,679
Financing activities					
Payment of obligations under finance leases		-		(10,800)	
Net cash used in financing activities			-		(10,800)
Net decrease in cash and cash equivalents			(52,823)		(53,360)
Cash and cash equivalents at beginning of year			144,055		197,415
Cash and cash equivalents at end of year			91,232		144,055

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2022

1 Accounting policies

Charity information

Cheshire Deaf Society is a private company limited by guarantee incorporated in England and Wales. The registered office is 144 London Road, Northwich, Cheshire CW9 5HH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Council of management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of management continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available to further the aims and objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are held as a contingency to cover fixed costs in the event of a shortfall in funding for ongoing projects and services.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the SOFA on the basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned based on estimated usage.

Support costs include central functions and have been allocated to activity cost categories on the basis consistent with the use of resources and apportioned based on direct costs of the activity concerned.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

1 Accounting policies

(Continued)

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The costs of minor additions or those costing below £500 are not capitalised. No depreciation is provided in respect of freehold land and buildings, since, in the opinion of the trustees, the ongoing maintenance of the properties maintains the residual value of the freehold properties above their original cost. Depreciation is provided for property improvements included within the accounts with a value of £277,150.

Depreciation of assets is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% on cost
Fixtures and fittings	20% and 14% on cost
Motor vehicles	25% and 17% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in the statement of financial activities.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

1 Accounting policies

(Continued)

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

As a charity, Deafness Support Network is exempt from the tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

Deafness Support is a member of the Cheshire Pension Scheme which is funded by contributions from the employees and the charity as an employer. The assets of the scheme are held separately in a fund administered for the benefit of local authority employees and those other schedule bodies and is managed in accordance with the local government pension scheme regulations 2014 (as amended). The scheme is a multi-employer defined benefit final salary scheme where the share of assets and liabilities applicable to each employee is not identified.

Accordingly these financial statement include pension costs payable on a defined contribution basis in accordance with section 28 FRS 102. Contributions to the scheme are based on the applicable participating organisation taken as a whole. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year together with an agreed additional payment of £108,000 in respect of pension deficit.

Alternatively, employees may opt to join the Group Personal Pension scheme operated by NOW pensions as a defined contribution scheme which is funded by contributions from employees and the charity as employer. The charity has a group personal pension scheme operated by Friends Life which is now closed to new members.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

3 Donations and legacies

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £
Donations and gifts	5,397	5,554	7,132	12,686
Legacies receivable	74,245	-	-	-
Coronavirus Job Retention Scheme	-	11,409	-	11,409
	<u>79,642</u>	<u>16,963</u>	<u>7,132</u>	<u>24,095</u>

**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022**

4 Charitable activities

	Supported Living		Communication services		Day Services		Social Care		Training Service		Youth Services		Projects		Total 2022		Total 2021	
	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£		£		£
Charitable activities	1,497,354		206,501		82,880		182,845		49,303		10,138		7,417		2,036,438		1,923,329	
Analysis by fund																		
Unrestricted funds - general	1,497,354		206,501		82,880		165,345		49,303		661		7,417		2,009,461		1,905,829	
Restricted funds	-		-		-		17,500		-		9,477		-		26,977		17,500	
	1,497,354		206,501		82,880		182,845		49,303		10,138		7,417		2,036,438		1,923,329	

Specific grants included within the above income figures

	Supported Living		Communication services		Day Services		Social Care		Training Service		Youth Services		Projects		Total 2022	
	£		£		£		£		£		£		£		£	
Cheshire West and Chester	12,583		-		-		-		-		-		-		12,583	
Cheshire West Voluntary Action	514		-		-		-		-		-		-		514	
Armed Forces	-		-		-		17,500		-		-		-		17,500	
BBC Children in Need	-		-		-		-		-		9,477		-		9,477	
NHS Cheshire CCG	-		-		-		-		-		-		4,247		4,247	
	13,097		-		-		17,500		-		9,477		4,247		44,321	

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

4 Charitable activities	(Continued)									
	Supported Living	Communication services	Day Services	Social Care	Training Service	Youth Services	Projects	Total 2021		
	£	£	£	£	£	£	£	£		
Charitable activities	1,377,981	111,066	66,487	275,215	19,538	10,890	62,152	1,923,329		
Analysis by fund										
Unrestricted funds - general	1,377,981	111,066	66,487	275,215	19,538	10,890	44,652	1,905,829		
Restricted funds	-	-	-	-	-	-	17,500	17,500		
	1,377,981	111,066	66,487	275,215	19,538	10,890	62,152	1,923,329		

**CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022**

4 Charitable activities

(Continued)

Specific grants included within the above income figures	Supported Living	Communication services	Day Services	Social Care	Training Service	Youth Services	Projects	Total 2021
	£	£	£	£	£	£	£	£
Big Lottery	-	-	-	-	-	-	18,528	18,528
BBC Children in Need	-	-	-	-	-	-	36,824	36,824
Cheshire West CCG	-	-	-	-	-	-	8,335	8,335
Cheshire West & Chester	24,522	-	-	-	-	-	8,331	32,853
Armed Forces	-	-	-	-	-	-	17,500	17,500
Crewe Town Council	-	-	-	-	-	2,446	-	2,446
Ovingdean Hall	-	-	-	-	-	5,115	-	5,115
Bradford Metropolitan Council	2,309	-	-	-	-	-	-	2,309
	26,831	-	-	-	-	7,561	89,518	123,910

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

5 Other trading activities

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Fundraising events	3,068	9,824

6 Investments

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
Income from listed investments	88,259	88,009

7 Events and Fundraising

	Unrestricted funds general 2022 £	Unrestricted funds general 2021 £
<u>Fundraising and publicity</u>		
Fundraising costs	37,063	23,417
	37,063	23,417

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

8 Charitable activities	Supported Living	Communication Services		Day Services		Social Care		Training Service		Youth Service		Projects		Total 2022		Total 2021	
	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2022	£	2021
Staff costs	616,700	100,922		72,839		227,875		21,287		31,655		80,384		1,151,662		1,197,232	
Other direct costs	135,132	75,314		2,314		30,704		16,318		8,255		30,992		299,029		311,108	
	751,832	176,236		75,153		258,579		37,605		39,910		111,376		1,450,691		1,508,340	
Share of support costs (see note 9)	379,768	62,148		44,855		140,327		13,109		19,493		49,501		709,201		569,265	
Share of governance costs (see note 9)	2,623	429		310		970		91		135		342		4,900		4,900	
	1,134,223	238,813		120,318		399,876		50,805		59,538		161,219		2,164,792		2,082,505	
Analysis by fund																	
Unrestricted funds - general	1,134,223	238,813		120,318		399,876		50,805		33,731		161,219		2,138,985		2,057,420	
Restricted funds	-	-		-		-		-		25,807		-		25,807		25,085	
	1,134,223	238,813		120,318		399,876		50,805		59,538		161,219		2,164,792		2,082,505	

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

8 Charitable activities	(Continued)									
	Supported Living	Communication Services	Day Services	Social Care	Training Service	Youth Service	Projects	Total 2021		
For the year ended 30 March 2021	£	£	£	£	£	£	£	£		
Staff costs	689,606	79,572	62,747	235,626	21,309	22,462	85,910	1,197,232		
Other direct costs	169,311	44,270	5,802	28,943	19,964	5,698	37,120	311,108		
	858,917	123,842	68,549	264,569	41,273	28,160	123,030	1,508,340		
Share of support costs (see note 9)	327,898	37,835	29,835	112,036	10,132	10,680	40,849	569,265		
Share of governance costs (see note 9)	2,822	326	257	964	87	92	352	4,900		
	1,189,637	162,003	98,641	377,569	51,492	38,932	164,231	2,082,505		
Analysis by fund										
Unrestricted funds - general	1,189,637	162,003	98,641	377,569	51,492	38,932	139,146	2,057,420		
Restricted funds	-	-	-	-	-	-	25,085	25,085		
	1,189,637	162,003	98,641	377,569	51,492	38,932	164,231	2,082,505		

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

9 Support costs

	Support costs	Governance costs	2022	Support costs	Governance costs	2021
	£	£	£	£	£	£
Staff costs	357,783	-	357,783	331,195	-	331,195
Travel	6,975	-	6,975	3,195	-	3,195
Administration and premises	238,161	-	238,161	182,153	-	182,153
Postage and printing	6,479	-	6,479	10,352	-	10,352
Financial costs	738	-	738	304	-	304
Depreciation	13,197	-	13,197	27,274	-	27,274
General expenses	5,793	-	5,793	7,042	-	7,042
Legal and professional	80,075	4,900	84,975	7,750	4,900	12,650
	<u>709,201</u>	<u>4,900</u>	<u>714,101</u>	<u>569,265</u>	<u>4,900</u>	<u>574,165</u>
Analysed between						
Charitable activities	<u>709,201</u>	<u>4,900</u>	<u>714,101</u>	<u>569,265</u>	<u>4,900</u>	<u>574,165</u>

Governance costs includes payments to the auditors of £4,900 for audit fees.

10 Council Of Management

None of the Council of management received any remuneration or benefits from the charity during the year.

11 Employees

The average monthly number of employees during the year was:

	2022 Number	2021 Number
Executive	3	3
Operations	18	16
Supported Living	34	31
Finance & Personnel	8	8
Total	<u>63</u>	<u>58</u>

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

11	Employees	(Continued)	
	Employment costs	2022	2021
		£	£
	Wages and salaries	1,251,391	1,230,732
	Social security costs	99,214	91,458
	Pension costs	178,866	206,238
		<u>1,529,471</u>	<u>1,528,428</u>
	Total number of employees whose remuneration was above £60,000	2022	2021
		Number	Number
	£80,000 - £90,000	1	-
12	Net gains/(losses) on investments	Unrestricted funds general 2022	Unrestricted funds general 2021
		£	£
	Revaluation of investments	<u>297,277</u>	<u>501,629</u>

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

13 Tangible fixed assets

	Freehold land and buildings	Fixtures and fittings	Motor vehicles	Total
	£	£	£	£
Cost				
At 31 March 2021	1,285,006	65,201	133,913	1,484,120
Additions	5,880	7,819	-	13,699
At 30 March 2022	1,290,886	73,020	133,913	1,497,819
Depreciation and impairment				
At 31 March 2021	260,946	38,318	105,061	404,325
Depreciation charged in the year	2,249	11,446	5,809	19,504
At 30 March 2022	263,195	49,764	110,870	423,829
Carrying amount				
At 30 March 2022	1,027,691	23,256	23,043	1,073,990
At 30 March 2021	1,024,060	26,883	28,852	1,079,795

14 Fixed asset investments

	Listed investments
	£
Cost or valuation	
At 31 March 2021	2,938,259
Valuation changes	297,277
At 30 March 2022	3,235,536
Carrying amount	
At 30 March 2022	3,235,536
At 30 March 2021	2,938,259

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

15 Debtors

	2022	2021
	£	£
Amounts falling due within one year:		
Trade debtors	239,626	139,890
Other debtors	68,936	-
Prepayments and accrued income	73,022	105,363
	<u>381,584</u>	<u>245,253</u>

16 Creditors: amounts falling due within one year

	2022	2021
	£	£
Other taxation and social security	28,319	26,689
Trade creditors	118,093	21,841
Accruals and deferred income	124,764	150,495
	<u>271,176</u>	<u>199,025</u>

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

17	Analysis of net assets between funds	Unrestricted funds	Designated funds	Restricted funds	Total	Unrestricted funds	Designated funds	Restricted funds	Total
		2022	2022	2022	2022	2021	2021	2021	2021
		£	£	£	£	£	£	£	£
	Fund balances at 30 March 2022 are represented by:								
	Tangible assets	1,073,990	-	-	1,073,990	1,079,795	-	-	1,079,795
	Investments	2,735,536	500,000	-	3,235,536	2,438,259	500,000	-	2,938,259
	Current assets/(liabilities)	172,579	-	29,061	201,640	162,392	-	27,891	190,283
	Provisions including pensions	(183,000)	-	-	(183,000)	(558,000)	-	-	(558,000)
		<u>3,799,105</u>	<u>500,000</u>	<u>29,061</u>	<u>4,328,166</u>	<u>3,122,446</u>	<u>500,000</u>	<u>27,891</u>	<u>3,650,337</u>

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

19 Movement in funds

	At 1.4.21	Income	Expenditure	Transfers	At 31.3.22
	£	£	£	£	£
Unrestricted income fund					
General funds	2,782,186	2,180,431	(2,176,049)	-	2,786,568
Pension reserve	(558,000)	375,000	-	-	(183,000)
Revaluation reserve	898,260	297,277	-	-	1,195,537
	<u>3,122,446</u>	<u>2,852,708</u>	<u>(2,176,049)</u>	<u>-</u>	<u>3,799,105</u>
Designated funds	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Restricted funds					
National Lottery Grant	5,115	-	-	-	5,115
Cheshire East New Home Bonus Grant	1,075	-	-	-	1,075
Fundraising Balances	4,201	-	-	-	4,201
Armed forces	17,500	17,500	(25,807)	-	9,193
BBC Children in Need	-	9,477	-	-	9,477
	<u>27,891</u>	<u>26,977</u>	<u>(25,807)</u>	<u>-</u>	<u>29,061</u>
TOTAL FUNDS	<u>3,650,337</u>	<u>2,879,685</u>	<u>(2,201,856)</u>	<u>-</u>	<u>4,328,166</u>

The original National Lottery grant of £212,585 was received in prior years for an extension to 144 London Road, Northwich. This work has been completed and the extension is fully operational.

Fundraising income of £20,000 was raised for the Richard Sharp Project for the upkeep and maintenance of the Sensory room and café, as well as to support the delivery of the Deafness & Dementia projects. The funds were spent leaving a balance of £1,000 which we were permitted to use for any purpose. This balance has therefore been removed from restricted funds.

Grants have been received in prior years for the provision of activities for the Youth Service. Grants from Anne Duchess of Westminster and Cheshire Community Foundation have been fully utilised. A balance of £1,075 remains from the Cheshire East New Home Bonus Grant, and this will be used against the provision of the Youth Service.

The Fundraising Balances refers to small fundraising and grant balances.

An Armed Forces Grant has been received for the provision of services to Armed Forces veterans. The total value of the project for a 2 year period is £70,000 and the first funds of £17,500 were received in March 2021. These funds will be used for the provision of the Veterans Project for the period of the scheme.

The BBC Children in Need grant has been received for the Youth Vibe Project

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

19 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2022 £	2021 £
Within one year	30,052	24,728
Between two and five years	-	24,728
	<u>30,052</u>	<u>49,456</u>

20 Post Balance Sheet Events

In November 2022 the Charity made a payment of £414,513 to secure the purchase of a new property. A withdrawal of £425,000 was made from the Investment portfolio to finance the acquisition.

21 Related party transactions

Remuneration of £18,539 was paid to Mrs L Birtles, who is daughter of the trustee Mr P Morley (2021 - £17,243) . The remuneration was paid to carry out her role on behalf of the Training Service.

DSN Retail Ltd, trading as Positive Hearing which is run as a not for profit business with Social Enterprise ethos and is a company limited by guarantee registered at 144 London Road, Northwich. The company is devoted to providing the latest in technology products and systems to the deaf community in Cheshire. The company is founded on a strong evidence base that there are a significant number of deaf people who require help and assistance with new products together with their existing products and devices and this leads to a great improvement to their everyday lives socially and professionally. Gill Reeder, who is DSN's Executive of Operations is a director of DSN Retail Ltd.

CHESHIRE DEAF SOCIETY
DEAFNESS SUPPORT NETWORK
NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)
FOR THE YEAR ENDED 30 MARCH 2022

22 Pension Cost

The charity participates in the Cheshire county council pension scheme, a multi-employer defined benefit final salary scheme where the share of the assets and liabilities applicable to each employer is not identifiable. The scheme is administered for the benefit of local authority employees and other bodies and is managed in accordance with technical actuarial standard 100: Principles for Technical Actuarial Work, which came into force on 1 July 2017.

The employers contribution made to the scheme in the year was with an employers contribution of between 5.5% and 8.5% of pensionable pay. During the year to 31st of March 2022 Deafness Support Network made additional payments of £108,000 towards a pension deficit. A further £108,000 will be payable in the year to 31st of March 2023. This is in addition to the standard employer's contributions.

The results and assumptions of the most recent valuation of the scheme are as follows:-

Valuation date	31 March 2022	31 March 2021
Valuation method	Projected unit credit	Projected unit credit
Value of assets	£2,849,000	£2,630,000
Value of liabilities	£3,032,000	£3,188,000
Funding level for accrued benefits	93.9%	82.5%
Investment returns on accumulated assets	7.00%	13.90%
Salary scale increase per annum	4.00%	3.55%
Pension increases per annum	3.30%	2.85%
Discount rate	2.70%	1.95%
Rate of Consumer Price Index	3.30%	0.70%
Rate of price inflation	3.85%	1.50%

23 Cash generated from operations	2022	2021
	£	£
Surplus for the year	302,829	440,964
Adjustments for:		
Investment income recognised in statement of financial activities	(88,259)	(88,009)
Gain on disposal of tangible fixed assets	-	(8,538)
Fair value gains and losses on investments	(297,277)	(501,629)
Depreciation and impairment of tangible fixed assets	19,504	44,449
Actuarial revaluation of pension fund	375,000	(108,000)
Movements in working capital:		
(Increase)/decrease in debtors	(136,331)	54,446
(Decrease)/increase in creditors	(302,849)	85,078
Cash absorbed by operations	(127,383)	(81,239)
24 Analysis of changes in net funds		
The charity had no debt during the year.		

Accounts

Charity Registration No. 506791

Company Registration No. 01323762 (England and Wales)

DEAFNESS SUPPORT NETWORK
ANNUAL REPORT AND FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 MARCH 2021

DEAFNESS SUPPORT NETWORK

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DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT)

FOR THE YEAR ENDED 30 MARCH 2021

The Council of management present their report and financial statements for the year ended 30 March 2021.

Officers & Council of Management

Cheshire Deaf Society (operating as Deafness Support Network) is both a registered charity and a company limited by guarantee. The society is governed by trustees collectively known as the Council of Management. The members of the Council are both Directors of the company for the purposes of the Companies Act 2006 and charity trustees for the purposes of the Charities Act 2006.

The members of Council are responsible for the policy and strategy of the Society. They have special responsibility to ensure that all aspects of the Society's activities are properly conducted and carried out in full compliance with the Society's Memorandum and Articles of Association, although day to day management is the responsibility of the Chief Executive Officer and senior staff.

The Council of Management

The following were members of the Council of Management during the year:

Chair	Mr B Colman
Vice Chair	Mr D Horrocks
Treasurer	Mr L Glennon
Secretary	Held by Chief Executive Officer on appointment

Members	Mr P Morley
	Mr D Pane
	Mrs J Huntington
	Miss N Doyle
	Mr R Edwards
	Mr R Gould

Mr S Crump was appointed as Chair on 6 September 2021

Professional advisers

Auditors

Mitten Clarke Audit Limited
Chester House
Lloyd Drive
Cheshire Oaks Business Park
Ellesmere Port
Cheshire
CH65 9HQ

Bankers

National Westminster Bank
PO Box 4
Bull Ring
Northwich
Cheshire
CW9 5BN

Solicitors

Brabners
Horton House
Exchange Flags
Liverpool
L2 3YL

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Report of the Council of Management

The financial statements have been prepared in accordance with the accounting policies set out in note 1 to the financial statements and comply with the charity's governing document, the Companies Act 2006 and "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)".

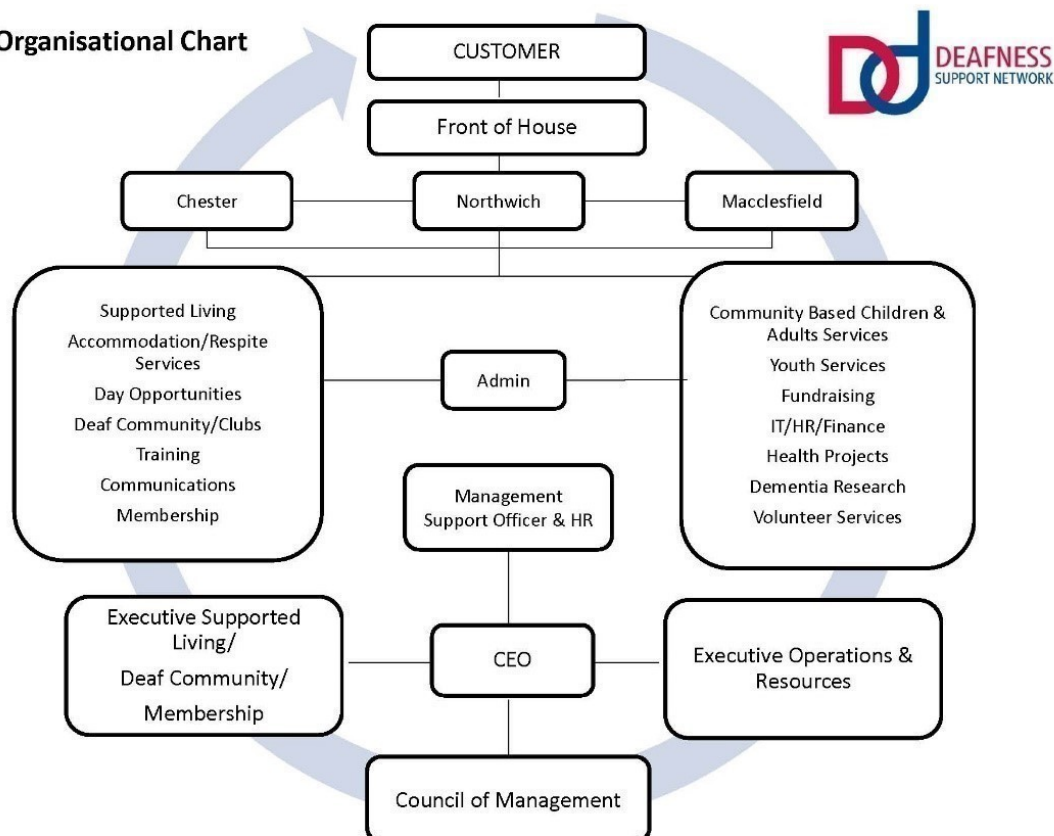
The Society operates as Deafness Support Network serving the people of Cheshire and surrounding areas. Cheshire Deaf Society is a registered charity and a company limited by guarantee.

The delivery of service is provided through a divisional structure, managed by divisional Executives:

- Operations (managed by G Reeder)
- Supported Living/D/deaf Community (managed by M Simpson)

The Executives with responsibility for the divisions listed above are in turn managed by the Chief Executive Officer, who is the Accountable Officer. The Chief Executive Officer and Executives are supported by the Management Support Officer (K McCallum) and the Finance Support Officer (R Gerrard) and together they form the Executive Management Team (EMT). The EMT meets formally as a group on a fortnightly basis to discuss strategic and operational issues with any associated risks. The EMT hold the responsibility for the realisation of strategy and direction sanctioned by the Council of Management.

DSN - Organisational Chart



DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Services are currently offered from four local centres:

- Northwich (Registered Office)
- Chester
- Macclesfield
- Warrington (Training services only)

Supported accommodation services are located at Stepping Stones, Lavender Lodge and two cluster homes, all based in Northwich.

Governing Document

The organisation is a charitable company limited by guarantee and as such it does not have a share capital. The company was established under a Memorandum of Association which established the objects and powers of the charitable company and is governed under its Articles of Association. These documents were recently amended to ensure they reflect current governance practice. The revised Memorandum of Association and Articles of Association were ratified by members and passed on 18th November 2015.

Recruitment and Appointment of Council of Management

The directors of the company are also charity trustees for the purposes of charity law and under the company's articles are known as members of the Council of Management. Under the requirements of the Memorandum and Articles of Association the members of the Council are elected to serve for a period of three years, after which they must be re-elected at the next Annual General Meeting of members.

The Council seeks to ensure that the needs of D/deaf people are appropriately reflected through the diversity of the trustee body. To enhance the potential pool of trustees the charity continually seeks to identify D/deaf individuals, who would be willing to become members of the Council, through networking with other organisations in the local area and throughout the local D/deaf communities.

Traditional business skills are also well represented on the Council. To maintain this broad skill mix, Council members are requested to provide an up-to-date list of their skills and in the event of particular skills being lost to retirements from the Council, new individuals are approached to offer themselves for election. DSN will continue to actively look to enhance the skill base of the Council of Management through personal development of existing members and appointment of new trustees where appropriate.

After the resignation of the Chief Executive Officer in December 2019, a robust and documented recruitment process was put in place to identify a new Chief Executive Officer for the charity, with the objective of making an appointment by late March/early April 2020. The COVID-19 virus situation adversely impacted this process. However, in June 2020, an experienced Chief Executive Officer from the charitable sector, M Lunney, was appointed with a starting date of October 2020. In March 2021, M Lunney left the organisation, and a new recruitment process planned.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Trustee Induction and Training

Most trustees are familiar with the practical work of the charity, having already been involved with the charity, or the local D/deaf community, in one form or another. Additionally, new trustees are invited and encouraged to visit the charity's various offices and meet with the Chief Executive Officer and Chair to familiarise themselves with the charity and the context within which it operates.

A trustee induction pack is provided which includes the following information:

- Trustee role description
- The history of Deafness Support Network
- Organisation charts
- Annual review and service leaflets
- The Essential Trustee (An introduction & what you need to know)
- Statutory and Management Accounts
- Memorandum and Articles of Association
- Towards 2022 (Our 5-year plan & strategic document)
- Minutes of previous Council and members' meetings
- Organisational risk register

An annual trustee strategy session, held off site for one day each year, also addresses issues of trustee development and considers the strategic development of the organisation.

The implications of COVID 19 related control measures

Due to the exceptional circumstances brought about by the COVID-19 virus in early 2020, measures have been taken by the UK Government with the intention of limiting the harm to individuals from the virus and preserving healthcare capacity for the severely ill.

These measures involve a high degree of social disruption which has an impact on the delivery of and demand for the activities of charities, the availability of staff for work, and levels of illness across society which will affect the beneficiaries of charities.

Prior to the Government lockdown on 23rd March 2020, the EMT had already begun preparing for the pandemic and its possible implications on service provision. A full detailed business continuity plan was developed in a direct response to the pandemic, and this has been monitored weekly and refreshed when needed.

The services, where possible, were adapted to meet the changing Government guidelines and to ensure that health and safety of both clients and staff were given priority. In March 2021, plans to lift the lockdown were developed by the government and DSN's plans were modified and will be implemented in line with the Government guidance for this.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Risk Management

The Council of Management conducts a regular review of the major risks to which the charity is exposed. A risk register has been established and is updated regularly. Where appropriate, systems or procedures have been established to mitigate and manage the risks the charity faces - appropriate assurances being given to the officers and trustees by the EMT.

EMT has dedicated a considerable amount of management and personal time to assessing and understanding the potential implications of COVID-19 on DSN's governance, charity income, expenditure and commitments, and the value of DSN's assets and liabilities. Robust measures have been put in place, specific to the needs of DSN, to contain the impact of the COVID-19 virus.

Significant external risks to funding have led to the development of a strategic plan that will allow for the diversification of funding and activities. Internal control risks are minimised by the implementation of procedures for authorisation of all transactions and projects. Procedures are in place, being managed and amended since March 2020 to reflect the potential impact of the COVID-19 virus, to ensure compliance with health and safety of staff, volunteers, clients, and visitors to the charity's premises. These procedures are reviewed annually to ensure that they continue to meet the needs of the charity.

EMT met weekly to discuss operational issues and ensure that associated risks are identified, managed, and mitigated in a pro-active manner. This approach to risk management is further underpinned and informed by an annual review of DSN's policies and by DSN's on-going Social Accounting programme, which ensures a more rounded approach to stakeholder involvement in the identification and management of risk.

DSN continually works to improve its reporting framework to enhance strong governance. The reporting dashboard for trustees and senior managers continues to be revised as appropriate and has proved to be of significant benefit to trustees and senior managers in monitoring operational performance. This is a live process which will continue to develop to ensure it best meets business needs.

Organisational Structure

Under its constitution, the charity has a Council of Management of more than 3 members who meet quarterly and are responsible for the strategic direction and policy of the charity. As of 1 April 2020, the Council had 7 members from a variety of professional backgrounds relevant to the work of the charity.

The Company Secretary, who is also the Chief Executive Officer, sits on the Council but has no voting rights. As of 31 March 2021, there were a total of 9 members (1 member resigned and 3 new members were recruited).

A scheme of delegation is in place and day to day responsibility for the provision of the service rests with the Chief Executive Officer, along with the EMT. The Chief Executive Officer is responsible for ensuring that the charity delivers the services specified and that key performance indicators are met.

The EMT has responsibility for the day-to-day operational management of the charity, individual supervision of the staff and ensuring staff continue to develop their skills and working practices in line with good practice.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Related Parties

In so far as it is complementary to the charity's objectives, the charity is guided by both local and national policy. Services are delivered in partnership and attract funding from various organisations that include:

- Children's and Adult Social Care Service (Sensory Services), through contracts with Cheshire East Council, Cheshire West & Chester Council, Flintshire County Council and Wrexham.
- Supported Living contracts, through Cheshire West & Chester Council and social care teams in numerous local authorities.

DSN has a wholly owned subsidiary company, DSN Cymru, which is currently dormant.

Objectives and Activities

The object of the Charity as stated in our Memorandum and Articles of Association is the relief of D/deaf persons in Cheshire and surrounding areas. DSN deliver this by providing the best choice and quality of services DSN can, as efficiently as DSN can, for as many people as possible, within the resources available to us.

DSN reviews its aims and objectives each year, seeking to deliver activities and outcomes that achieve them. This report will highlight achievements against those objectives and describe some of the activities carried out. DSN have referred to the guidance contained in the Charity Commission's general guidance on public benefit when reviewing our aims and objectives and in planning for our future activities. The charity seeks to meet its objectives through working to a set of agreed values and priorities and has published a five-year plan.

Towards 2022: Our five-year plan 2017-2022

DSN's vision is a world where D/deaf people can communicate effectively and live healthy, independent, and fulfilling lives. "Towards 2022" is the guiding strategy for DSN in the period 2017-22 and has been developed with full input from service users, staff, commissioners, trustees, and other stakeholders. It identifies clear strategic priorities and signals our vision and values as DSN move forward. "Towards 2022" identifies 5 strategic themes that provide a focus for DSN over this timeframe. These themes are:

- Providing real access to opportunities and support to communicate effectively and enhance independence
- Leading healthier lives with improved social and emotional wellbeing
- Promoting positive actions to combat the threat of social isolation and loneliness for all
- Enabling people and communities to effectively shape and influence the services and support they need
- Ensuring DSN remains financially resilient, maximising available resources to deliver our strategic aims and vision

Since its publication in April 2017, the "Towards 2022" document has been widely shared with our users and stakeholders. DSN continue to receive positive feedback for DSN's direction of travel and commitment to continuous improvement. DSN believe that this document continued to prepare the organisation for the increasingly challenging economic environment in which DSN and the wider social care and charitable sector operate.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Achievements and Performance

Our main activities during the year are described below. Traditionally all our activities have focused upon providing services and support to D/deaf people. This focus has further expanded into the provision of full sensory loss services (D/deaf and visually impaired) in Cheshire East and Flintshire, enabling ever more citizens to take a full and active role in wider society and to further our charitable purposes for the public benefit.

DSN has been broadly successful in retaining contracts and securing alternative investment streams to further develop services for the D/deaf community of Cheshire and surrounding areas. This success is against a background of many similar organisations facing financial conditions that have threatened their on-going existence. DSN has been able to respond to real challenges by demonstrating the quality of the services DSN provide and the value DSN deliver through efficient and effective deployment of resources. DSN will continue to focus on the pillars of Quality and Value, Person Centred Care, and Innovation in the years ahead.

DSN has successfully maintained the core of its established services across Cheshire while expanding its reach and service provision into north Wales. DSN continue to deliver high quality services valued by users and commissioners alike. The economic climate, notwithstanding the COVID-19 virus, has been extremely challenging. DSN has however, maintained, and in some cases enhanced, its service delivery for sensory communities throughout the year.

DSN focuses continually on introducing operational efficiencies by re-designing service delivery and enhancing its partnerships with commissioners. EMT works hard at fostering ever-improving relationships with key commissioners and funders to ensure DSN is in the strongest possible position for upcoming and longer-term contract negotiations.

To avoid over-reliance on limited funding pools, DSN look continuously at opportunities to develop alternative income streams. This strategy allows DSN to be better equipped to make informed assessments of all funding opportunities and develop a shared understanding of our priorities and objectives and how they will be achieved. It also ensures DSN allocate our limited resources to opportunities that will provide the most beneficial outcome for DSN and its service users. Identification of suitable opportunities will consider our key skills and track record, emerging government policy and available resources (both internal and external). DSN's fundraising efforts have been focused on enhancing our community engagement in addition to the pursuit of grants and trust funding. Regular strategy reviews ensure these efforts remain fit for purpose.

Every year, DSN publishes and distributes to all stakeholders an annual Achievement Report ("Insight"). This is aligned to an annual action plan which highlights several key areas in which the charity wishes to make solid progress in the year ahead. The action plan is developed through trustee engagement and through consultation with stakeholders and is in line with the overall strategic themes and priorities as laid out in our 5-year plan.

DSN formally reviews all policies and procedures annually and this was completed during this financial year. This exercise considers changes in legislation, regulations, and developments in good practice. EMT undertakes this process and changes made to any policies and procedures are highlighted to and ratified at board level by all trustees and shared with all staff at all locations.

In addition to information contained in this document under divisional updates, there has been considerable progress in the following areas following on from FY2019/2020:

- **Improved Infrastructure**

The ongoing advances in technology, increased reporting measures, the ability to store employee personal details in line with GDPR and provision of self-service functionality, alongside cost savings, all made the decision to migrate to new systems the most viable solution to ensure the longer-term performance of the HR and finance functions. The introduction of a separate HR solution will allow greater flexibility in employee and manager's ability to request & approve leave via mobile/tablet devices. Emergency contact information will be accessible to managers in the event of any accidents/ill health at work where next of kin should be contacted. Details will also be available to access in the event of disaster recovery/business continuity processes.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Improved reporting supported the production of monthly & quarterly analysis for EMT & provided significant time savings for both the Management Support Officer & Finance Support Officer, by replacing manual tasks with automated ones.

- **Campaign for more accessible BSL Information**

DSN has engaged fully with Clinical Commissioning Groups (CCGs) and health forums (including Healthwatch and health & wellbeing boards) and contributed strongly to many public stakeholder events, ensuring appropriate access to processes for BSL users. This initiative has also ensured that local authorities have taken consideration of BSL when redesigning services.

- **Social Accounting**

DSN is proud of the services and support that DSN provide and DSN remain committed to ongoing continual improvements to make sure that our service users experience the maximum possible benefits. Our Social Accounting programme continues to help us to examine our performance and further develop our services. By looking at what DSN do and collecting feedback from the people with whom DSN work, DSN are able to see where things can be improved. Collecting feedback from the people who receive the services means that they get the opportunity to be involved in the future planning of the services and how they are run.

In these challenging financial times, and to help funders decide to invest in our services, it is important that DSN evidence what DSN are doing and how DSN deliver value for money. By looking at the services DSN provide and measuring the impact of those services on peoples' lives, DSN can demonstrate the value of the work DSN does to commissioners, funders, and the communities DSN serve. This commitment to Social Accounting helps us to raise the profile of DSN and increases awareness of the high-quality help and support that DSN consistently deliver.

DSN collect information in the form of facts and figures, e.g., how many people DSN has supported, how many pieces of equipment DSN have supplied, how many training courses DSN has delivered, etc., and feedback from service users and other stakeholders using questionnaires, meetings, and capturing comments, compliments, complaints, etc.

- **Corporate Social Responsibility (CSR)**

DSN is committed to delivering excellent services for our community, with an emphasis on meeting evolving user needs and enhanced innovation. DSN aim to deliver this commitment whilst ensuring that impact on the environment is minimised and that all activities are conducted safely by well-trained and qualified employees.

Overall responsibility for developing and reviewing the effectiveness of corporate policies on social, ethical, and environmental matters lies with the DSN Executive Management Team, as delegated by the Board of trustees. These policies are communicated and applied across all departments to ensure compliance with the policies. DSN's policies and procedures, including those relating to social, environmental, health and safety, employment, and ethical matters, are communicated to all staff via the induction training, on-going personal developmental training, and internal communications. All policies and procedures are reviewed annually, and updates are communicated to staff.

Whilst as an organisation our major focus is on meeting the needs of D/deaf people, their families and carers in Cheshire and surrounding areas, DSN has recently broadened its reach to provide a dual sensory service to include the blind and partially sighted in some areas service. DSN continually strives to engage and interact with the wider community and to have a voice on wider issues of social importance.

As a result of this outward facing attitude, DSN are delighted to have worked in partnership with other charitable and public benefit organisations to raise awareness of over-arching social issues including the combatting of social isolation and loneliness, awareness raising and the fight against hate crime (DSN offices act as a safe space, publicised in the local area for the reporting of hate crime) and the development of youth services.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Operations Division

Social Care

This report covers the period 1st April 2020 to 31st March 2021 when the country went into full lockdown due to COVID-19. DSN is pleased to report continued provision of our social care contracts with the four local authorities. DSN are currently in contract with Cheshire West and Chester (CWaC), Cheshire East Council (CEC), Flintshire County Council (FCC) and Wrexham County Borough Council (WCBC).

DSN continue to provide the additional 18-hour per week contract in Wrexham County Borough Council, providing an adult service for people with a hearing loss (Project 65) which means effectively DSN now have a full-time contract with Wrexham County Borough Council. Project 65 was given a further year to deliver its service due COVID-19 lockdown preventing us providing this service. This will now end on 31st March 2022.

DSN social care staff continued to work throughout the pandemic delivering these services. DSN continue to effectively monitor our service delivery and adhere to all contractual monitoring requirements. In addition to this DSN utilise our Social Accounting model to capture service user experience and satisfaction, enabling us to use the qualitative and quantitative data to improve customer experience and deliver sustainable improvements.

The model also allows us to inform the commissioners in the local authorities of our success measures, including outputs, outcomes, and impact for users.

Health and Awareness projects

These projects aim to improve understanding of wider health and well-being issues from a Deaf perspective. Initiatives included the HANd (Health Awareness and D/deafness) project and DSN are delighted to have secured an additional year of funding from NHS Cheshire CCG for 2020/21. The project delivers workshops that are within the original footprint of Cheshire West CCG. Their "Being Well" initiative and key priorities around long-term conditions: Diabetes, Asthma/COPD, Cardiology/CVD and Cancers etc. remain the same. DSN have been unsuccessful once again in getting Public Health funding, but DSN will continue to argue for this as DSN feel strongly that such services across Cheshire will provide further health benefits for the communities DSN serve. DSN are active participants of The Sector Leadership Group who collectively are involved in the development of the new Care Communities and the Developing Connected Communities programme. DSN continue to be the voice for D/deaf communities on all such matters.

Health inequalities continue to be experienced by D/deaf people such as making their own GP appointments, accessing pharmacy services, and arriving for a hospital appointment to find an interpreter has not been booked. DSN will continue to address barriers to service provision whilst promoting new and innovative ways of Health education.

Over the years the number of available BSL signed health videos has increased substantially and these are promoted through our Workshops however, D/deaf people have told us that they value the opportunity of question-and-answer time directly with a health professional. DSN will explore using webinar developments with a 'live' interpreter at our future Workshops, if successful it will hopefully increase access to health professionals and improve the overall health & wellbeing of D/deaf people.

DSN continued to deliver health messages and support people in different ways throughout the duration of the lockdown and continued to spread the word about mental health, supporting staff and service users alike. DSN believe that there is no health without mental health.

Positive Hearing (DSN Retail Ltd)

Positive Hearing continues to meet requests for fitting commercial loop systems. The relationship however between Positive Hearing and the Positive Hearing Limited Liability Partnership continues to grow.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

As with all commercial service provision, Positive Hearing Limited Liability Partnership audiology had to close its doors due to the pandemic. Both Macclesfield and Northwich clinics were hit hard but once Government guidelines permitted the Northwich clinic to re-open its doors for business, people felt safe to return to the service. Service provision has begun to recover and despite the lockdown and all that entailed the Positive Hearing Limited Liability Partnership was able to "gift" £5,000.00 to DSN in this Financial Year.

Fundraising

The team continued to seek funds throughout the pandemic which would allow for extra resources to meet the needs of our most vulnerable service users. For the period 1st April 2020-31st March 2021 a total of £8,933 was raised, utilising "pandemic specific" funding streams. No community fundraising initiatives were possible during this time.

Our previously excellent links with stores such as Waitrose, Tesco and Asda naturally found it difficult during the pandemic to continue to support us as they had in previous years. However, DSN expect to rekindle these relationships following the easing of lockdown and when they reintroduce their Community Matters schemes.

D/deafness & Dementia

DSN's research project started in October 2014 with Dr J Littlejohn starting a 2-year part time post-doctoral fellowship at the University of Manchester. The next phase of our research has extended the fellowship at the University of Manchester for a further two years. Commencing 1st March 2020, just as the pandemic hit the UK, the project would have investigated the auditory biomarkers of Alzheimer's disease with the aim to understand who with hearing loss is at a greater risk of developing dementia. This would have allowed us to understand the mechanism of the relationship between hearing loss and dementia. The pandemic meant the research had to be re-defined as testing with individuals wasn't permissible. Now that lockdown restrictions are slowly lifting, DSN expects the research to re-commence.

Interest in the research continues with Jenna being in great demand to speak about this issue at local, national, and international venues/conferences, which demonstrates not only the importance of this research but also that DSN is at the very heart of this pioneering research, whilst at the same time being recognised at the highest level.

DSN's D/deafness and dementia cafés "You, Me & Tea", were particularly affected as groups of people were unable to meet. The COVID-19 pandemic meant DSN had to cancel face-to-face group meetings and so DSN adapted our service provision to include postal activity/wellbeing packs. These activity/wellbeing packs were very much welcomed by the recipients, most reporting that they helped to keep them occupied whilst unable to leave their home. Research has shown that social groups help to reduce social isolation, so whilst DSN were unable to provide this service DSN hoped the activity/wellbeing packs went some way towards supporting our service users in reducing loneliness, mental health conditions and early mortality.

I'm Hear!

Following our successful bid for a further 3 years of funding, the I'm Hear! Project, funded by BBC Children in Need is now in Year 6, and the project end date has been extended to March 2021.

The I'm Hear project offers support, tailored to meet the communication needs of each individual child and their family. Bespoke resources are used to improve communication; use of different coping strategies; how to include a D/deaf child in family activities; ways to avoid conflict with siblings; signposting to support services; identifying social activities or clubs in which a child is interested and wants to participate. Children aged 8+ are signposted to DSN's "Youth Vibe", where they can meet and interact with other D/deaf children and siblings. Since the project started on 1st October 2014, DSN has supported over 200 D/deaf children/young people, aged from 0 to 18 years, and their families across Cheshire East, Cheshire West and Chester, Halton, Warrington, Liverpool, and the Wirral.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Monthly group activities are well established, as well as three larger 'Family Events' per year. The weekly football activity for D/deaf children and siblings continues to grow and there are now 15 active members of the team. These group activities have also enabled parents to meet other parents of D/deaf children, to practice communication and share experiences.

In line with government advice re: COVID-19, home visits ceased from 23rd March 2020. To enable us to continue some support to D/deaf children, the project was adapted to a remote service and parents were notified by email, including details of how support could be provided. The plan was approved by the I'm Hear! project funder, BBC Children in Need.

During this time, DSN have successfully managed to keep children (and families) included in support, and offered remote communication sessions through e.g., Skype, Zoom, WhatsApp video, as well as emailing and/or posting bespoke resources.

During June 2020, an application for booster funding from BBC Children in Need for the purchase of 10 tablets was successful. This will encourage children and parents to stay connected with the project and other children.

Due to COVID-19, BBC Children in Need have temporarily suspended applications for main grants. However, as soon as this re-opens, DSN will be submitting a bid to continue the Cheshire-based I'm Hear! project from March 2021, as well as an application for a similar project for north Wales.

Volunteer Service

Our volunteers continue to play an important role within DSN and are an integral part of DSN's service delivery and DSN's trustees recognise and value the importance of this strong and vibrant volunteer resource and have committed to ongoing future funding to further embed the benefits delivered by effective volunteers.

DSN continues to work hard, engaging in the voluntary sector to recruit new volunteers who are interested in working in sensory services. It is important to recruit volunteers from all sectors within the community to ensure DSN have a diverse mix of ages and experiences to our work. It is also important to work closely with our staff to find new and varied roles for our volunteers to enhance their volunteering experience whilst they are with us, that our volunteers feel supported and adequately skilled when delivering services on our behalf. The pandemic meant a lot of our volunteer support services were put on hold. Some of our volunteers needed to self-isolate and DSN decided to restrict face-to-face interaction with our services users to keep them safe from the virus. Emergency support continued to be offered and those volunteers who were able to support us do so valiantly.

Youth Service - Youth Vibe

Deafness Support Network's Youth Service, Youth Vibe, provides opportunities and activities for young people aged between 8 to 19 years and linked to D/deafness: D/deaf; hearing impaired; friends and siblings of/or Children of D/deaf Adults (CODA). DSN also support young D/deaf adults up to 25 years, taking them on as young volunteers, and supporting them to achieve their Duke of Edinburgh's Award. Our current Youth Vibe delivers:

- Accessible youth activities for D/deaf young people 8-19 years
- Young Leaders programme for young people aged 13-25 years

Youth Vibe adapted magnificently during the pandemic moving all support "on-line" with 2 weekly virtual youth club meetings (via Zoom) and has never been busier. Once the Government Covid guidelines permitted, a new hybrid of delivery began with smaller face-to-face meetings and the continuation on virtual meeting on Zoom.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Our membership database now includes children and young people from Cheshire and surrounding areas with 20-30 attending each week. This figure includes young people that are D/deaf or hearing impaired, Children of D/deaf Adults (CODA) and hearing friends and siblings. There is a variety of communication methods used amongst this cohort of young people, from BSL, speech and sign, signed supported English and speech.

Our young leaders and Duke of Edinburgh's programme continued although the pandemic did curtail a lot of the usual outdoor activities. Many of the young people are working towards their Bronze or Silver Award.

Chester and Crewe Youth Vibe Youth clubs and holiday activities have all recommenced to some extent following Government guidelines around COVID-19 and DSN have also restarted our Young Leaders programme. The new Youth Vibe Matters forum in both Chester and Crewe will be extremely valuable for our young leaders to have their say and perhaps review what is important to them in the new society they live in after lockdown.

Supported Living/D/deaf Community Division

Supported Living Service

Deafness Support Network's Supported Living Service continues to provide a stable and happy home environment whilst ensuring a high level of care and support services to our tenants. DSN have four specially adapted properties in the Northwich area where our tenants are D/deaf or D/deaf blind and have a complex range of additional care/support needs and behaviours.

This year has been particularly challenging within the Supported Living Services, with the constant threats the Corona Virus has brought to us all. Our swift reaction in enforcing a complete lockdown on 12th March 2020 and implementing a heightened infection control plan was the first move in our prevention strategy against COVID-19.

A change in our Rota and staffing meant DSN worked to ensure no staff entered more than one home during their working shifts, this limited the risk of infection or cross infection, in the event of any one of us becoming infected by COVID 19.

DSN have a dedicated and highly trained staff team, the majority of whom are themselves D/deaf. All staff are required to achieve a high level of British Sign Language (BSL), and DSN also require them to be skilled in "total communication" techniques due to the complex requirements of our tenants and their unique communication needs.

The current National care/support staff shortage is having an impact on our Supported Living Service. DSN are continuing to look at new ways of recruiting new staff to work with us, in the meantime our staff are committed and dedicated continuing to provide a high-quality service.

DSN prides itself in working with each individual tenant to achieve the highest possible level of independence, which varies immensely from one tenant to another. Initially, DSN match the tenant with at least two keyworkers who will take ownership to ensure each tenant provides the opportunities and the support they required to enable, encourage, and assist where necessary to reach their full potential.

DSN work to an Outcome Framework specifically designed with our tenants in mind, which enables us to map each tenant's set goals, aspirations and achievements or, on occasion, to acknowledge where DSN have not moved forward with a specific target. In these cases, DSN take time to review the task and look at alternative ways of working towards it, or to look at new opportunities if the goal seems unattainable. The outcomes for each tenant vary considerably however, it is important each tenant grows, and develops and achieves some or all their goals, whilst DSN continue to research new opportunities and experiences to work towards and assist their further development. This approach highlights DSN's on-going commitment to delivering person centred care, tailored to individual needs, and valuing each of our tenant's abilities and individualities.

Those of our Tenants who participate in paid or voluntary work have adapted whilst in full lockdown and since returning to their positions with the necessary and appropriate restrictions in place.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Two of our tenants are taking part in some form of supported employment, and staff are working with several Tenants who are showing an interest in working in a voluntary placement or part time employment appropriate to their desires and capabilities. DSN have two tenants in paid part-time employment. It is vitally important DSN continue to provide appropriate learning opportunities for our Tenants, and DSN do this in a variety of ways to meet the specific requirements of each Tenant and follow their Person-Centred Plan.

DSN are still waiting for the impending changes to the Court of Protection (COP) and Deprivation of Liberty (DOLS): these are safeguards that were an amendment to the Mental Capacity Act 2005 which will be replaced by Liberty Protection Safeguards (LPS). The Mental Capacity Act allows restraint and restrictions to be used (but only if they are in a person's best interests) and the Best Interest initiative will improve the processes necessary to ensure our practices are the best they can be and that our tenants are safe and happy. Whilst these will bring new challenges for everyone concerned, DSN will continue to work closely with each Local Authority, families, and appropriate stakeholders to limit the impact on our tenants.

Our services continue to be regularly inspected and monitored by Cheshire West and Chester Council, Cheshire West and Chester Learning Disability Framework and by the Care Quality Commission. DSN also work closely with other Local Authorities including Stockport, Rochdale, Bradford, Wirral, Warrington, Liverpool, Oxfordshire and Birmingham.

Day Services

The Tannery is the focus of our Day Services provision, based within our HQ in Northwich. The service is used by several our Supported Living Tenants but additionally by non-Supported Living Tenants who are D/deaf and D/deafblind with complex needs from across the region.

Covid-19 impacted on our day service provision, due to the national lockdown external service users were unable to attend the Tannery, DSN adapted our service by providing zoom sessions and mailing out activity packs to complete either by themselves or on Zoom with the staff and tenants from the Supported Living Service.

The Tannery remained open for the tenants from our four Supported Living homes, DSN agreed a different timetable with the tenants to ensure they attended the Tannery in the bubbles in which they live.

DSN prides itself on providing a person-centred service, which is tailored to the needs of each service user. DSN believe each person is best placed to lead their own personal learning and development plan. This programme is developed by working with each person and getting to know their personalities, capabilities, and aspirations. An essential part of a person's development and learning is to encourage and enable them to reach their full potential. Our staff group are trained and skilled to communicate with our Service Users to ensure this happens.

DSN ensures that DSN adapt our communication methods to meet the individual needs of each person. This method of total communication is central to the development and confidence building of each of our service users, leading to a further increase in their personal growth, independence, and development. Staff and volunteers are qualified in British Sign Language (BSL) for those service users who use this method of communication and Objects of Reference, and Hands-On Sign Language are used with our D/deaf blind service users. However due to the complex needs of some of our service users, it is important DSN use other appropriate methods to ensure that the services DSN provide are fully inclusive. Staff are always creative in finding ways of modifying and adapting their communication to meet the needs of each service user.

Over the years DSN has welcomed several volunteers into the Day Service provision. This enables closer working on a one-to-one basis on specific projects or hobbies as directed by the service users themselves. Many of these volunteers stay with us for years, giving up their precious leisure time and investing their time to improve the quality of lives for those at the Tannery. DSN has also welcomed work experience/placement students into the Tannery, all of whom have gained so many skills during their placement and have commented how much they have enjoyed their time with us.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

DSN continue to look for new initiatives and opportunities to ensure that our service users have new challenges, goals, and aspirations. DSN look at events where our service users can invite their families and friends to observe them doing their work and enjoy coffee and cake with them. DSN has Christmas Fayres when the service users make Christmas crafts and sell them to the public. DSN have Easter bingo with plenty of chocolates as prizes, and DSN celebrates every calendared event such as Mother's Day by making cards and plant pots with plants in them. DSN have a wonderful fancy-dress day when it is Halloween, and DSN give prizes for 1st, 2nd, and 3rd. All our events are well supported by donations from local businesses.

DSN consistently takes steps to further develop the range and quality of the educational outdoor activities available to our service users. DSN arrange days out and teach travel training on the bus across a wide geographical footprint, which has resulted in strong positive feedback from service users, families, and carers.

Training Service

The training team has had to adapt to continue to provide excellent quality British Sign Language classes to our students. When COVID hit all courses were suspended pending further guidance, when the lockdown continued it was necessary to look for alternative ways to provide our courses. DSN reverted to online tuition to enable the students to continue their learning and using their skills.

DSN will continue to look at new opportunities to develop the service and encourage the wider community to engage in specialist training for their staff including British Sign Language and D/deaf Awareness Training.

DSN are registered as a Centre of Excellence and all our training courses are accredited by Signature or the Institute of British Sign Language (iBSL) as appropriate. This means that all successful participants receive a recognised certificate for their learning. DSN also provide bespoke training for groups and individuals, so for example, DSN will deliver training for a workplace, organisation, schools, etc. which would be tailored to meet their specific requirements.

DSN continue to provide the Intermediary course in BSL after identifying there were students who had completed their BSL Level 2 but did not feel ready to move to the next level.

The iBSL Course continues to prove a great success with our learners. This course is classroom based and a continuous learning model, which has suited those learners who struggle working in isolation. Our Level 6 course has also proved to be a great success and something DSN will be continuing to provide and develop, although this is more challenging due to the level of linguistics content and the complex language skills that need to be taught. The students that go on to achieve Level 6 will be able to enrol as trainees on the interpreter course. Once registered, they can enlist as a 'Trainee Interpreter' and when they have completed the course and achieved the required marks, they will become a 'Qualified Interpreter'. DSN are proud of the achievements of our students on our diploma Level 6 interpreting course, which has proved to be a fantastic opportunity for those students who wish to have a career as a qualified interpreter.

Whilst most of our work is in teaching BSL to Levels 1, 2, 3, 4, 6 and now Level 6 Diploma for the first time, DSN also run courses in:

D/deaf Awareness	D/deaf blind Awareness
Lip Reading	Hearing Aid Awareness
Communication Tactics	Taster courses in a range of other topics

Communication Service

DSN provides communication support in various settings, generally on an on-the-spot purchase basis. However, DSN does have contracts with specific health providers to provide specialist communication support when required.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

This year has seen a decline in bookings because of the effects of COVID-19 when DSN was on lockdown and all non-urgent health appointments were cancelled. As DSN came out of lockdown the number of requests rocketed and DSN believes that this will continue to do so as the non-urgent regular appointments re-commence.

DSN have been working with the NHS and local health services to ensure all D/deaf people had access to an interpreter whilst receiving their 1st and 2nd vaccines.

All the interpreters registered with DSN undergo a strict qualification check and DSN regularly monitor their abilities to ensure DSN match the right person for each job they are assigned to.

DSN employs Personal Communication Assistants through the Access to Work initiative. They work with our D/deaf staff across Cheshire, enabling and empowering them to attain equality in their daily work. DSN also provide note takers and palantypists for meetings if required. DSN also provide virtual interpreters as appropriate for meetings/supervision etc.

Financial Review

Statement of Financial Activities - Income and expenditure (Page 23-24)

DSN have delivered a financial performance at operational level that is broadly in line with the results from the previous year. Looking at this performance in more detail, income has reduced from the previous year to £2,045,257 (2020: £2,239,834) due to the impact of Covid and the consequent revised service provision within the Social Care and Supported Living services. Management of operating expenditure has continued this year and remains a focus of the Board. However, given the revision in service provision due to Covid, expenditure has decreased from the previous year to £2,105,922 (2020: £2,447,087).

The net effect of the above is an operational deficit of £60,665 (2020: deficit £207,253). Following the gain on our investment portfolio of £501,629 (2020: loss of £89,674) and the deficit linked to our responsibilities under the Local Government Pension Scheme ("LGPS") of £108,000 (2020: gain £385,000) our overall net surplus was £332,964 (2020: surplus £88,073).

Balance Sheet (Page 25)

In terms of our Balance Sheet, the value of our investment has increased by £541,628 during the year. This figure excludes the investment income received in the year which is shown in the Income and Expenditure statement. This is due to strong performance in investment markets.

As of December 2021, the investment was valued at £2,938,259.

At the 31 March 2021 DSN held cash balances of £144,055 (31 March 2020: £197,415). Current assets cover current liabilities in a ratio of almost 2:1. The value of our liability under the LGPS increased by £108,000 to £558,000. Our net assets on 31 March 2021 were £3,650,337 (2020: £3,317,373).

DSN provide additional commentary on our investment policy, reserves and focus on financial sustainability later in the report.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Internal Controls

To provide reasonable assurance against material misstatements, DSN have in place effective internal controls covering income, expenditure, and commitments. The appropriate management information is prepared and reviewed regularly by both the Executive Management Team and the Board of trustees. Through a combination of these internal controls, our strategic plan and annual budgets approved by the trustees, DSN seek to ensure that the charity is committed to a sustainable level of expenditure and retains adequate resources to continue as a going concern.

The trustees along with the Executive Management Team continue to ensure that adequate consideration is given to the longer-term funding challenges that may arise when applying for or considering new or continuing service

provision. Over the coming years DSN will aim to retain, expand, or secure our current service provision in line with our Mission Statement and in support of the charity's beneficiaries.

Investment Policy

The governing documents of the charity (Memorandum & Articles of Association) provide the trustees with the power to invest any monies not immediately required for any purpose, as considered appropriate.

Having considered the options available and financial advice received, the trustees selected a long-term partner to provide guidance and professional services to facilitate the optimisation of returns, within agreed risk and ethical parameters. The Fund is managed by CCLA who are one of the UK's largest charity fund managers according to the latest Charity Finance Survey. CCLA only manage investments for charities, religious organisations, and the public sector and as such understand the particular needs and challenges facing charity investors.

The charity's current investment is held in a Common Investment Fund. The Fund consists principally of equities however it does include other asset classes and is well diversified. The Fund aims to provide a long-term total return comprising growth in capital and distributions. The approach taken by the Fund Manager should help to protect both capital and income from the effects of inflation.

The trustees have decided to continue utilising some portion of the established Free Reserves to support the delivery of the adopted organisational strategy.

The trustees, with regard to the liquidity requirements of the organisation and to the reserves policy, operate a policy of maintaining available funds necessary to meet day-to-day operational requirements in an interest-bearing deposit account.

The performance of our investment has provided an invaluable contribution in recent years that helps to offset the impact of our commitments in respect of the Local Government Pension Scheme and supports funding in much needed services such as Youth provision, which may otherwise go unfunded.

Reserves Policy

The trustees receive information from the Executive Management Team that forecasts the expected level of income for the next 12 months based on the best evidence that is reasonably available. They then assess associated opportunities, contingencies, and risks. The trustees have examined the charity's reserves in the context of the key risks identified.

In the light of current economic conditions and the likelihood of short to medium term reductions in the level or availability of funding, the trustees have elected to utilise a proportion of Free Reserves to develop and maintain the provision of existing services. Free Reserves are defined as Total Funds less Designated or Restricted Funds less amounts invested in tangible and intangible fixed assets. As per the Balance Sheet on P25, on 31 March 2021, free reserves were calculated to be £2,042,651 (2020: £1,445,184).

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

There is an expectation from the trustees that there will be deficits for the next few years, given their commitment to funding services that otherwise would not be funded. This emphasises the importance of the Free Reserves. It remains the trustees' view that it is prudent to ensure that sufficient reserves are retained to provide financial flexibility.

In summary, the society should hold reserves totalling at least £1,295,604 which will:

- meet the cost of approximately 6 months' operational expenditure (£1,074,931);
- enable the charity to continue providing vital services and research (£120,673);
- provide an element of security for any short-term volatility in the value of our investment due to market conditions and potential cash flow requirements (£100,000).

DSN have maintained Designated Funds of £500,000 which have been set aside by trustees to cover any unanticipated costs should the Supporting Living Service be adversely impacted by any unexpected future funding changes.

Outlook for Future Periods

Although our funding streams are consistent, DSN has concerns for the future. Before the pandemic struck public spending on adult social care provision had fallen in real terms over the past decade and now, as a result in the global economic downturn, DSN anticipates that funding will be further squeezed. Our ability to plan for the future of our contracts and services remains uncertain due to the lack of legislative progress on matters relating to Health and Social Care

As previously reported DSN has upskilled staff to meet the increasing requirement from Local Authorities for more generic workers. The multi skilled staff DSN employs put us in a strong position to meet any new contracts or current contractual redesigns. The skill base DSN have also opens the possibility of more partnership opportunities should they arise. Given the outlook for the UK DSN believe that funders will be looking for added value that DSN can provide within the contracts.

There is ongoing restructuring of funding streams within Local Authorities which may impact on the funding DSN receive for the provision of our Supported Living Service. DSN continue to remain fully involved in user assessments and on-going commissioner negotiations in respect of Supporting People and Care funding. This is consistent with the charity's overall approach going forward.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Our financial prudence and management of reserves leaves DSN well placed to meet these challenges and DSN continue to actively target income generation from non-traditional resources. The economic downturn will impact for the next couple of years at a minimum and DSN know this will present us with challenges, but DSN also hope there will be opportunities. Therefore, DSN will continue with the strategy of extending our funding base, which has been successful to date.

By embracing wider health and social care agendas and demonstrating a commitment to effective partnership development to deliver D/deaf-centric services that will meet the criteria for success in these areas, DSN will continue to provide valued specialist services. This will help to safeguard essential programmes and develop new initiatives in the years ahead.

Our ongoing investment in the Positive Hearing programme and the continued research work into D/deafness and Dementia are good examples of taking appropriate routes to secure continued growth. DSN continue in our strategy of positive engagement with users and commissioners. DSN strongly believe this enables us to deliver innovative person-led services leading to a reputation for quality, effectiveness, and value.

Financial Sustainability

Our budget for the next financial year (to 31 March 2022) shows a deficit of £239,790. This budget reflects anticipated reductions in income, expenditure to continue unfunded but necessary services and research and a requirement to make a cash payment of £108,000 (paid over 12 months) to the Local Government Pension Scheme.

As in previous years, our budget is stated prior to any capital increase in the value of our investment.

The Charity continues to work hard to manage and reduce the use of agency staff, which has an adverse impact on financial performance. Our investment strategy and effective management of reserves provides DSN with the opportunity to invest in our staff and services to ensure that DSN continues to innovate and achieve a sustainable balance of high quality and efficient services.

Responsibilities of the Council of Management

Company law requires the Council of Management as Directors to prepare financial statements for each financial year that give a true and fair view of the state of affairs of the Society and of the surplus or deficit for that year. In preparing those financial statements the Council is required to:

- Select suitable accounting policies and apply them consistently
- Make judgements and estimates that are reasonable and prudent
- State whether applicable accounting standards have been followed, subject to any material departure disclosed and explained in the financial statements
- Prepare financial statements on a going concern basis unless it is inappropriate to presume the Society will continue in existence

The Council is responsible for keeping proper accounting records that disclose, with reasonable accuracy at any time, the financial position of the Society and to enable its members to ensure that financial statements comply with the Companies Act 2006. It is also responsible for safeguarding the assets of the Society and hence for taking reasonable steps for the prevention and detection of fraud and other irregularities.

DEAFNESS SUPPORT NETWORK

TRUSTEES' REPORT (INCLUDING DIRECTORS' REPORT) (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

Annual General Meeting

To raise public awareness of the charity's work and to demonstrate that its aims continue to be carried out for the public benefit, the charity holds its Annual General Meeting in public. The 44th Annual General Meeting of the Society was held by Zoom on Tuesday 2nd February 2021 in accordance with formal notice thereof, at which the Council's FY19/20 Report and Statement of Accounts were amplified. The 45th Annual General Meeting is planned for Wednesday 16th February 2022, at which the Council's FY20/21 Report and Statement of Accounts will be amplified

Auditors

A resolution will be proposed at the 45th Annual General Meeting that Mitten Clarke Audit Limited be re-appointed as auditors to the charity for the ensuing year. This report has been prepared in accordance with the Statement of Recommended Practice: Accounting and Reporting by Charities (issued March 2005) and in accordance with the special provisions of 445 (3) of the Companies Act 2006 in regard to small companies.

Approved by the Council of Management on 16th February 2022 and signed on its behalf by

Mr S Crump (Chair)

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144 London Road
Northwich
Cheshire
CW9 5HH

DEAFNESS SUPPORT NETWORK

INDEPENDENT AUDITOR'S REPORT

TO THE COUNCIL OF MANAGEMENT OF DEAFNESS SUPPORT NETWORK

Opinion

We have audited the financial statements of Deafness Support Network (the 'charity') for the year ended 30 March 2021 which comprise the statement of financial activities, the balance sheet, the statement of cash flows and the notes to the financial statements, including significant accounting policies. The financial reporting framework that has been applied in their preparation is applicable law and United Kingdom Accounting Standards, including FRS 102 *The Financial Reporting Standard applicable in the UK and Republic of Ireland* (United Kingdom Generally Accepted Accounting Practice).

In our opinion, the financial statements:

- give a true and fair view of the state of the charitable company's affairs as at 30 March 2021 and of its incoming resources and application of resources, for the year then ended;
- have been properly prepared in accordance with United Kingdom Generally Accepted Accounting Practice; and
- have been prepared in accordance with the requirements of the Companies Act 2006.

Basis for opinion

We conducted our audit in accordance with International Standards on Auditing (UK) (ISAs (UK)) and applicable law. Our responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of our report. We are independent of the charity in accordance with the ethical requirements that are relevant to our audit of the financial statements in the UK, including the FRC's Ethical Standard, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Conclusions relating to going concern

In auditing 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 charity's ability to continue as a going concern for a period of at least twelve months from when the financial statements are authorised for issue.

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

Other information

The other information comprises the information included in the annual report other than the financial statements and our auditor's report thereon. The Council of management are responsible for the other information contained within the annual report. Our opinion on the financial statements does not cover the other information and we do not express any form of assurance conclusion thereon. Our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the course of the audit, or otherwise appears to be materially misstated. If we identify such material inconsistencies or apparent material misstatements, we are required to determine whether this gives rise to a material misstatement in the financial statements themselves. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact.

We have nothing to report in this regard.

DEAFNESS SUPPORT NETWORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE COUNCIL OF MANAGEMENT OF DEAFNESS SUPPORT NETWORK

Matters on which we are required to report by exception

We have nothing to report in respect of the following matters in relation to which the Charities (Accounts and Reports) Regulations 2008 require us to report to you if, in our opinion:

- the information given in the financial statements is inconsistent in any material respect with the trustees' report; or
- sufficient accounting records have not been kept; or
- the financial statements are not in agreement with the accounting records; or
- we have not received all the information and explanations we require for our audit.

Responsibilities of Council of management

As explained more fully in the statement of trustees' responsibilities, the Council of management, who are also the directors of the charity for the purpose of company law, are responsible for the preparation of the financial statements and for being satisfied that they give a true and fair view, and for such internal control as the Council of management determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error. In preparing the financial statements, the Council of management are responsible for assessing the charity's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Council of management either intend to liquidate the charitable company or to cease operations, or have no realistic alternative but to do so.

Auditor's responsibilities for the audit of the financial statements

We have been appointed as auditor under section 144 of the Charities Act 2011 and report in accordance with the Act and relevant regulations made or having effect thereunder.

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (UK) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

Irregularities, including fraud, are instances of non-compliance with laws and regulations. We design procedures in line with our responsibilities, outlined above, to detect material misstatements in respect of irregularities, including fraud. The risk of not detecting a material misstatement due to fraud is higher than the risk of not detecting one resulting from error as fraud may involve deliberate concealment, by for example, forgery or intentional misrepresentations or through collusion. The extent to which our procedures are capable of detecting irregularities including fraud is detailed below.

Our approach was as follows

We understood how the charity is complying with relevant frameworks by making enquiries of management and those responsible for legal and compliance procedures. We assessed the susceptibility of the charity's financial statements to material misstatement including how fraud might occur by discussing with the management and the board of trustees. We enquired of management as to any known instances of non-compliance or suspected non-compliance with laws and regulations.

Based on this understanding we designed specific audit procedures to identify instances of non-compliance with laws and regulations. This included making enquiries of management and obtaining additional corroborative evidence as required.

A further description of our responsibilities is available on the Financial Reporting Council's website at: <https://www.frc.org.uk/auditorsresponsibilities>. This description forms part of our auditor's report.

DEAFNESS SUPPORT NETWORK

INDEPENDENT AUDITOR'S REPORT (CONTINUED)

TO THE COUNCIL OF MANAGEMENT OF DEAFNESS SUPPORT NETWORK

In our opinion, based on the work undertaken in the course of our audit:

the information given in the Trustees' Report, which includes the Directors' Report prepared for the purposes of company law, for the financial year for which the financial statements are prepared is consistent with the financial statements; and the Directors' Report included within the Trustees Report has been prepared in accordance with applicable legal requirements.

Use of our report

This report is made solely to the charity's trustees, as a body, in accordance with part 4 of the Charities (Accounts and Reports) Regulations 2008. Our audit work has been undertaken so that we might state to the charity's trustees those matters we are required to state to them in an auditors' report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the charity and the charity's trustees as a body, for our audit work, for this report, or for the opinions we have formed.

Mrs D D Lea FCA, FCCA
Mitten Clarke Audit Limited

9 March 2022

Chartered Accountants
Statutory Auditor

Chester House
Lloyd Drive
Ellesmere Port
Cheshire
United Kingdom
CH65 9HQ

Mitten Clarke Audit Limited is eligible for appointment as auditor of the charity by virtue of its eligibility for appointment as auditor of a company under of section 1212 of the Companies Act 2006.

DEAFNESS SUPPORT NETWORK

STATEMENT OF FINANCIAL ACTIVITIES INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 MARCH 2021

		Unrestricted funds general 2021 £	Unrestricted funds designated 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Unrestricted funds designated 2020 £	Restricted funds 2020 £	Total 2020 £
	Notes								
<u>Income and endowments from:</u>									
Donations and legacies	3	16,963	-	7,132	24,095	11,002	-	110,511	121,513
<u>Charitable activities</u>									
Supported Living	4	1,377,981	-	-	1,377,981	1,379,228	-	-	1,379,228
Communication services	4	111,066	-	-	111,066	188,816	-	-	188,816
Day Services	4	66,487	-	-	66,487	94,537	-	-	94,537
Social Care	4	275,215	-	-	275,215	281,121	-	-	281,121
Training Service	4	19,538	-	-	19,538	42,396	-	-	42,396
Youth Services	4	10,890	-	-	10,890	32	-	-	32
Projects	4	44,652	-	17,500	62,152	-	-	2,656	2,656
Other trading activities	5	9,824	-	-	9,824	6,932	-	-	6,932
Investments	6	88,009	-	-	88,009	88,842	-	-	88,842
Other income	7	-	-	-	-	33,761	-	-	33,761
Total income		2,020,625	-	24,632	2,045,257	2,126,667	-	113,167	2,239,834
<u>Expenditure on:</u>									
Events and Fundraising	8	23,417	-	-	23,417	-	-	-	-
Charitable activities	9	2,057,420	-	25,085	2,082,505	2,337,295	-	109,792	2,447,087
Total resources expended		2,080,837	-	25,085	2,105,922	2,337,295	-	109,792	2,447,087

DEAFNESS SUPPORT NETWORK

STATEMENT OF FINANCIAL ACTIVITIES (CONTINUED) INCLUDING INCOME AND EXPENDITURE ACCOUNT

FOR THE YEAR ENDED 30 MARCH 2021

Net gains/(losses) on investments	13	501,629	-	-	501,629	(89,674)	-	-	(89,674)
Net incoming/(outgoing) resources before transfers		441,417	-	(453)	440,964	(300,302)	-	3,375	(296,927)
Gross transfers between funds		227,470	-	(227,470)	-	-	-	-	-
Net incoming/(outgoing) resources		668,887	-	(227,923)	440,964	(300,302)	-	3,375	(296,927)
Other recognised gains and losses									
Actuarial (loss)/gain on defined benefit pension schemes		(108,000)	-	-	(108,000)	385,000	-	-	385,000
Net movement in funds		560,887	-	(227,923)	332,964	84,698	-	3,375	88,073
Fund balances at 1 April 2020		2,561,559	500,000	255,814	3,317,373	2,476,861	500,000	252,439	3,229,300
Fund balances at 30 March 2021		3,122,446	500,000	27,891	3,650,337	2,561,559	500,000	255,814	3,317,373

The statement of financial activities includes all gains and losses recognised in the year.

All income and expenditure derive from continuing activities.

The statement of financial activities also complies with the requirements for an income and expenditure account under the Companies Act 2006.

DEAFNESS SUPPORT NETWORK

BALANCE SHEET

AS AT 30 MARCH 2021

	Notes	2021 £	£	2020 £	£
Fixed assets					
Tangible assets	14	1,079,795		1,106,375	
Investments	15	2,938,259		2,396,631	
		<u>4,018,054</u>		<u>3,503,006</u>	
Current assets					
Debtors	16	245,253		299,699	
Cash at bank and in hand		144,055		197,415	
		<u>389,308</u>		<u>497,114</u>	
Creditors: amounts falling due within one year	17	(199,025)		(232,747)	
Net current assets			190,283		264,367
Total assets less current liabilities			<u>4,208,337</u>		<u>3,767,373</u>
Provisions for liabilities			(558,000)		(450,000)
Net assets			<u><u>3,650,337</u></u>		<u><u>3,317,373</u></u>
Income funds					
Restricted funds			27,891		255,814
Unrestricted funds - designated			500,000		500,000
Unrestricted funds - general			3,122,446		2,561,559
			<u><u>3,650,337</u></u>		<u><u>3,317,373</u></u>

DEAFNESS SUPPORT NETWORK

BALANCE SHEET (CONTINUED)

AS AT 30 MARCH 2021

The company is entitled to the exemption from the audit requirement contained in section 477 of the Companies Act 2006, for the year ended 30 March 2021, although an audit has been carried out under section 144 of the Charities Act 2011.

The directors acknowledge their responsibilities for complying with the requirements of the Companies Act 2006 with respect to accounting records and the preparation of financial statements.

The members have not required the company to obtain an audit of its financial statements under the requirements of the Companies Act 2006, for the year in question in accordance with section 476.

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

The financial statements were approved by the Council Of Management on 16 February 2022

Mr S Crump
Chair

Company Registration No. 01323762

DEAFNESS SUPPORT NETWORK

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 MARCH 2021

		2021		2020	
	Notes	£	£	£	£
Cash flows from operating activities					
Cash absorbed by operations	23		(81,239)		(247,773)
Investing activities					
Purchase of tangible fixed assets		(19,000)		(24,884)	
Proceeds on disposal of tangible fixed assets		9,670		1,250	
Purchase of investments		(40,000)		-	
Proceeds on disposal of investments		-		150,000	
Investment income received		88,009		88,842	
Net cash generated from investing activities			38,679		215,208
Financing activities					
Payment of obligations under finance leases		(10,800)		(13,020)	
Net cash used in financing activities			(10,800)		(13,020)
Net decrease in cash and cash equivalents			(53,360)		(45,585)
Cash and cash equivalents at beginning of year			197,415		243,000
Cash and cash equivalents at end of year			144,055		197,415

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 MARCH 2021

1 Accounting policies

Charity information

Deafness Support Network is a private company limited by guarantee incorporated in England and Wales. The registered office is 144 London Road, Northwich, Cheshire CW9 5HH.

1.1 Accounting convention

The financial statements have been prepared in accordance with the charity's governing document, the Companies Act 2006 and "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)". The charity is a Public Benefit Entity as defined by FRS 102.

The financial statements are prepared in sterling, which is the functional currency of the charity. Monetary amounts in these financial statements are rounded to the nearest £.

The financial statements have been prepared under the historical cost convention, modified to include the revaluation of freehold properties and to include investment properties and certain financial instruments at fair value. The principal accounting policies adopted are set out below.

1.2 Going concern

At the time of approving the financial statements, the Council of management have a reasonable expectation that the charity has adequate resources to continue in operational existence for the foreseeable future. Thus the Council of management continue to adopt the going concern basis of accounting in preparing the financial statements.

1.3 Charitable funds

Unrestricted funds are available to further the aims and objectives of the charity.

Restricted funds are subject to specific conditions by donors as to how they may be used. The purposes and uses of the restricted funds are set out in the notes to the financial statements.

Designated funds are held as a contingency to cover fixed costs in the event of a shortfall in funding for ongoing projects and services.

1.4 Income

Income is recognised when the charity is legally entitled to it after any performance conditions have been met, the amounts can be measured reliably, and it is probable that income will be received.

Cash donations are recognised on receipt. Other donations are recognised once the charity has been notified of the donation, unless performance conditions require deferral of the amount. Income tax recoverable in relation to donations received under Gift Aid or deeds of covenant is recognised at the time of the donation.

Legacies are recognised on receipt or otherwise if the charity has been notified of an impending distribution, the amount is known, and receipt is expected. If the amount is not known, the legacy is treated as a contingent asset.

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

1 Accounting policies

(Continued)

1.5 Expenditure

Expenditure is recognised on an accrual basis as a liability is incurred. Expenditure includes any VAT which cannot be recovered and is reported as part of the expenditure to which it relates. All costs are allocated between the expenditure categories of the SOFA on the basis designed to reflect the use of the resource. Costs relating to a particular activity are allocated directly, others are apportioned on an appropriate basis e.g. floor areas, per capita or estimated usage.

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

1.6 Tangible fixed assets

Tangible fixed assets are initially measured at cost and subsequently measured at cost or valuation, net of depreciation and any impairment losses. The costs of minor additions or those costing below £500 are not capitalised. No depreciation is provided in respect of freehold land and buildings, since, in the opinion of the trustees, the ongoing maintenance of the properties maintains the residual value of the freehold properties above their original cost. Depreciation is provided for property improvements included within the accounts with a value of £271,270.

Depreciation of assets is recognised so as to write off the cost or valuation of assets less their residual values over their useful lives on the following bases:

Property improvements	10% on cost
Fixtures and fittings	20% and 14% on cost
Motor vehicles	25% and 17% on cost

The gain or loss arising on the disposal of an asset is determined as the difference between the sale proceeds and the carrying value of the asset, and is recognised in net income/(expenditure) for the year.

1.7 Fixed asset investments

Fixed asset investments are initially measured at transaction price excluding transaction costs, and are subsequently measured at fair value at each reporting date. Changes in fair value are recognised in net income/(expenditure) for the year. Transaction costs are expensed as incurred.

1.8 Impairment of fixed assets

At each reporting end date, the charity reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any).

1.9 Cash and cash equivalents

Cash and cash equivalents include cash in hand, deposits held at call with banks, other short-term liquid investments with original maturities of three months or less, and bank overdrafts. Bank overdrafts are shown within borrowings in current liabilities.

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

1 Accounting policies

(Continued)

1.10 Financial instruments

The charity has elected to apply the provisions of Section 11 'Basic Financial Instruments' and Section 12 'Other Financial Instruments Issues' of FRS 102 to all of its financial instruments.

Financial instruments are recognised in the charity's balance sheet when the charity becomes party to the contractual provisions of the instrument.

Financial assets and liabilities are offset, with the net amounts presented in the financial statements, when there is a legally enforceable right to set off the recognised amounts and there is an intention to settle on a net basis or to realise the asset and settle the liability simultaneously.

Basic financial assets

Basic financial assets, which include debtors and cash and bank balances, are initially measured at transaction price including transaction costs and are subsequently carried at amortised cost using the effective interest method unless the arrangement constitutes a financing transaction, where the transaction is measured at the present value of the future receipts discounted at a market rate of interest. Financial assets classified as receivable within one year are not amortised.

Basic financial liabilities

Basic financial liabilities, including creditors and bank loans are initially recognised at transaction price unless the arrangement constitutes a financing transaction, where the debt instrument is measured at the present value of the future payments discounted at a market rate of interest. Financial liabilities classified as payable within one year are not amortised.

Debt instruments are subsequently carried at amortised cost, using the effective interest rate method.

Trade creditors are obligations to pay for goods or services that have been acquired in the ordinary course of operations from suppliers. Amounts payable are classified as current liabilities if payment is due within one year or less. If not, they are presented as non-current liabilities. Trade creditors are recognised initially at transaction price and subsequently measured at amortised cost using the effective interest method.

Derecognition of financial liabilities

Financial liabilities are derecognised when the charity's contractual obligations expire or are discharged or cancelled.

1.11 Taxation

As a charity, Deafness Support Network is exempt from the tax on income and gains falling within section 505 of the Taxes Act 1988 or section 256 of the Taxation of Chargeable Gains Act 1992 to the extent that these are applied to its charitable objects. No tax charges have arisen in the charity.

1.12 Employee benefits

The cost of any unused holiday entitlement is recognised in the period in which the employee's services are received.

Termination benefits are recognised immediately as an expense when the charity is demonstrably committed to terminate the employment of an employee or to provide termination benefits.

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

1 Accounting policies

(Continued)

Deafness Support is a member of the Cheshire Pension Scheme which is funded by contributions from the employees and the charity as an employer. The assets of the scheme are held separately in a fund administered for the benefit of local authority employees and those other schedule bodies and is managed in accordance with the local government pension scheme regulations 2014 (as amended). The scheme is a multi-employer defined benefit final salary scheme where the share of assets and liabilities applicable to each employee is not identified.

Accordingly these financial statement include pension costs payable on a defined contribution basis in accordance with section 28 FRS 102. Contributions to the scheme are based on the applicable participating organisation taken as a whole. The pension charge recorded in these accounts is the amount of contributions payable in the accounting year together with an agreed additional payment of £92,083 in respect of pension deficit.

Alternatively, employees may opt to join the Group Personal Pension scheme operated by NOW pensions as a defined contribution scheme which is funded by contributions from employees and the charity as employer. The charity has a group personal pension scheme operated by Friends Life which is now closed to new members.

1.13 Leases

Leases are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessees. All other leases are classified as operating leases.

Assets held under finance leases are recognised as assets at the lower of the assets fair value at the date of inception and the present value of the minimum lease payments. The related liability is included in the balance sheet as a finance lease obligation. Lease payments are treated as consisting of capital and interest elements. The interest is charged to net income/(expenditure) for the year so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Rentals payable under operating leases, including any lease incentives received, are charged as an expense on a straight line basis over the term of the relevant lease.

2 Critical accounting estimates and judgements

In the application of the charity's accounting policies, the Council of management are required to make judgements, estimates and assumptions about the carrying amount of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and other factors that are considered to be relevant. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised where the revision affects only that period, or in the period of the revision and future periods where the revision affects both current and future periods.

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

3 Donations and legacies

	Unrestricted funds general 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds general 2020 £	Restricted funds 2020 £	Total 2020 £
Donations and gifts	5,554	7,132	12,686	11,002	-	11,002
Other grants received	-	-	-	-	110,511	110,511
Coronavirus Job Retention Scheme	11,409	-	11,409	-	-	-
	<u>16,963</u>	<u>7,132</u>	<u>24,095</u>	<u>11,002</u>	<u>110,511</u>	<u>121,513</u>

Major grants received during the year include the following:-

	2021 £	2020 £
Big Lottery	18,528	18,208
BBC Children in Need	36,824	30,504
Cheshire West CCG	8,335	8,000
Brightlife - Big Lottery Fund Grant	-	7,671
National Lottery/European Social Fund Building	-	4,359
Cheshire West and Chester Young Leaders	-	15,281
Cheshire West and Chester	32,853	-
Cheshire East New Homes Bonus	-	17,548
Anne Duchess of Westminster	-	1,000
Cheshire Community Foundation	-	7,940
Armed Forces	17,500	-
Crewe Town Council	2,446	-
Ovingdean Hall	5,115	-
Bradford Metropolitan Council	2,309	-
	<u>123,910</u>	<u>110,511</u>

Grants received in 2021 are included within Charitable activity income.

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

4 Charitable activities

	Supported Living	Communication services	Day Services	Social Care	Training Service	Youth Services	Projects	Total 2021	Total 2020
	2021	2021	2021	2021	2021	2021	2021		
	£	£	£	£	£	£	£	£	£
Charitable activities	1,377,981	111,066	66,487	275,215	19,538	10,890	62,152	1,923,329	1,986,130
Performance related grants	-	-	-	-	-	-	-	-	2,656
	<u>1,377,981</u>	<u>111,066</u>	<u>66,487</u>	<u>275,215</u>	<u>19,538</u>	<u>10,890</u>	<u>62,152</u>	<u>1,923,329</u>	<u>1,988,786</u>
	<u><u>1,377,981</u></u>	<u><u>111,066</u></u>	<u><u>66,487</u></u>	<u><u>275,215</u></u>	<u><u>19,538</u></u>	<u><u>10,890</u></u>	<u><u>62,152</u></u>	<u><u>1,923,329</u></u>	<u><u>1,988,786</u></u>
Analysis by fund									
Unrestricted funds - general	1,377,981	111,066	66,487	275,215	19,538	10,890	44,652	1,905,829	1,986,130
Restricted funds	-	-	-	-	-	-	17,500	17,500	2,656
	<u>1,377,981</u>	<u>111,066</u>	<u>66,487</u>	<u>275,215</u>	<u>19,538</u>	<u>10,890</u>	<u>62,152</u>	<u>1,923,329</u>	<u>1,988,786</u>
	<u><u>1,377,981</u></u>	<u><u>111,066</u></u>	<u><u>66,487</u></u>	<u><u>275,215</u></u>	<u><u>19,538</u></u>	<u><u>10,890</u></u>	<u><u>62,152</u></u>	<u><u>1,923,329</u></u>	<u><u>1,988,786</u></u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

4 Charitable activities

(Continued)

For the year ended 31 March 2020

	Supported Living	Communication services	Day Services	Social Care	Training Service	Youth Services	Projects	Total 2020
	£	£	£	£	£	£	£	£
Charitable activities	1,379,228	188,816	94,537	281,121	42,396	32	-	1,986,130
Grant income	-	-	-	-	-	-	2,656	2,656
	<u>1,379,228</u>	<u>188,816</u>	<u>94,537</u>	<u>281,121</u>	<u>42,396</u>	<u>32</u>	<u>2,656</u>	<u>1,988,786</u>
Analysis by fund								
Unrestricted funds - general	1,379,228	188,816	94,537	281,121	42,396	32	-	1,986,130
Restricted funds	-	-	-	-	-	-	2,656	2,656
	<u>1,379,228</u>	<u>188,816</u>	<u>94,537</u>	<u>281,121</u>	<u>42,396</u>	<u>32</u>	<u>2,656</u>	<u>1,988,786</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

5 Other trading activities

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Fundraising events	9,824	6,932

6 Investments

	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
Income from listed investments	88,009	88,842

7 Other income

	Total 2021 £	Unrestricted funds general 2020 £
Other income	-	33,761

8 Events and Fundraising

	Unrestricted funds general 2021 £	Total 2020 £
<u>Fundraising and publicity</u>		
Fundraising costs	23,417	-
	23,417	-

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

9 Charitable activities

	Supported Living	Communication Services	Day Services	Social Care	Training Service	Youth Service	Projects	Total 2021	Total 2020
	2021	2021	2021	2021	2021	2021	2021		
	£	£	£	£	£	£	£	£	£
Staff costs	689,606	79,572	62,747	235,626	21,309	22,462	85,910	1,197,232	1,545,524
Other direct costs	169,311	44,270	5,802	28,943	19,964	5,698	37,120	311,108	716,550
	<u>858,917</u>	<u>123,842</u>	<u>68,549</u>	<u>264,569</u>	<u>41,273</u>	<u>28,160</u>	<u>123,030</u>	<u>1,508,340</u>	<u>2,262,074</u>
Share of support costs (see note 10)	327,898	37,835	29,835	112,036	10,132	10,680	40,849	569,265	185,013
Share of governance costs (see note 10)	2,822	326	257	964	87	92	352	4,900	-
	<u>1,189,637</u>	<u>162,003</u>	<u>98,641</u>	<u>377,569</u>	<u>51,492</u>	<u>38,932</u>	<u>164,231</u>	<u>2,082,505</u>	<u>2,447,087</u>
Analysis by fund									
Unrestricted funds - general	1,189,637	162,003	98,641	377,569	51,492	38,932	139,146	2,057,420	2,337,295
Restricted funds	-	-	-	-	-	-	25,085	25,085	109,792
	<u>1,189,637</u>	<u>162,003</u>	<u>98,641</u>	<u>377,569</u>	<u>51,492</u>	<u>38,932</u>	<u>164,231</u>	<u>2,082,505</u>	<u>2,447,087</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

9 Charitable activities

(Continued)

For the year ended 31 March 2020

	Supported Living	Communication Services	Day Services	Social Care	Training Service	Youth Service	Projects	Total 2020
	£	£	£	£	£	£	£	£
Staff costs	837,214	115,839	78,998	302,373	36,103	59,294	115,703	1,545,524
Other direct costs	404,835	101,670	15,170	77,443	27,694	25,137	64,601	716,550
	<u>1,242,049</u>	<u>217,509</u>	<u>94,168</u>	<u>379,816</u>	<u>63,797</u>	<u>84,431</u>	<u>180,304</u>	<u>2,262,074</u>
Share of support costs (see note 10)	107,307	18,502	7,401	27,753	5,550	5,550	12,950	185,013
	<u>1,349,356</u>	<u>236,011</u>	<u>101,569</u>	<u>407,569</u>	<u>69,347</u>	<u>89,981</u>	<u>193,254</u>	<u>2,447,087</u>
Analysis by fund								
Unrestricted funds - general	1,349,356	236,011	101,569	407,569	69,347	50,918	122,525	2,337,295
Restricted funds	-	-	-	-	-	39,063	70,729	109,792
	<u>1,349,356</u>	<u>236,011</u>	<u>101,569</u>	<u>407,569</u>	<u>69,347</u>	<u>89,981</u>	<u>193,254</u>	<u>2,447,087</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

10 Support costs

	Support costs	Governance costs	2021	Support costs	Governance costs	2020
	£	£	£	£	£	£
Staff costs	331,195	-	331,195	-	-	-
Travel	3,195	-	3,195	17,609	-	17,609
Premises	182,153	-	182,153	76,898	-	76,898
Postage and printing	10,352	-	10,352	8,091	-	8,091
Financial costs	304	-	304	43,740	-	43,740
Depreciation	27,274	-	27,274	38,675	-	38,675
General expenses	7,042	-	7,042	-	-	-
Legal and professional	7,750	4,900	12,650	-	-	-
	<u>569,265</u>	<u>4,900</u>	<u>574,165</u>	<u>185,013</u>	<u>-</u>	<u>185,013</u>
Analysed between						
Charitable activities	<u>569,265</u>	<u>4,900</u>	<u>574,165</u>	<u>185,013</u>	<u>-</u>	<u>185,013</u>

In 2020, the majority of support costs were allocated directly to charitable activity costs. For 2021 onwards support costs will be shown separately for greater transparency.

Governance costs includes payments to the auditors of £4,900 for audit fees.

11 Council Of Management

None of the Council of management (or any persons connected with them) received any remuneration or benefits from the charity during the year.

12 Employees

The average monthly number of employees during the year was:

	2021 Number	2020 Number
Executive	3	2
Operations	16	12
Supported Living	31	30
Finance & Personnel	8	8
Total	<u>58</u>	<u>52</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

12	Employees	(Continued)	
	Employment costs	2021 £	2020 £
	Wages and salaries	1,232,393	1,247,828
	Social security costs	85,831	91,458
	Pension costs	184,636	206,238
		<u>1,502,860</u>	<u>1,545,524</u>

There were no employees whose annual remuneration was £60,000 or more.

13	Net gains/(losses) on investments	Unrestricted funds general 2021 £	Unrestricted funds general 2020 £
	Revaluation of investments	501,629	(89,674)
		<u>501,629</u>	<u>(89,674)</u>

14	Tangible fixed assets	Freehold land and buildings £	Fixtures and fittings £	Motor vehicles £	Total £
	Cost				
	At 1 April 2020	1,285,006	78,781	133,554	1,497,341
	Additions	-	-	19,000	19,000
	Disposals	-	(13,580)	(18,641)	(32,221)
	At 30 March 2021	<u>1,285,006</u>	<u>65,201</u>	<u>133,913</u>	<u>1,484,120</u>
	Depreciation and impairment				
	At 1 April 2020	236,520	36,175	118,270	390,965
	Depreciation charged in the year	24,426	14,591	5,432	44,449
	Eliminated in respect of disposals	-	(12,448)	(18,641)	(31,089)
	At 30 March 2021	<u>260,946</u>	<u>38,318</u>	<u>105,061</u>	<u>404,325</u>
	Carrying amount				
	At 30 March 2021	<u>1,024,060</u>	<u>26,883</u>	<u>28,852</u>	<u>1,079,795</u>
	At 31 March 2020	<u>1,048,486</u>	<u>42,605</u>	<u>15,284</u>	<u>1,106,375</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

15 Fixed asset investments

	Listed investments £
Cost or valuation	
At 1 April 2020	2,396,631
Additions	40,000
Valuation changes	501,628
At 30 March 2021	2,938,259
Carrying amount	
At 30 March 2021	2,938,259
At 31 March 2020	2,396,631

16 Debtors

	2021 £	2020 £
Amounts falling due within one year:		
Trade debtors	139,890	151,379
Prepayments and accrued income	105,363	148,320
	245,253	299,699

17 Creditors: amounts falling due within one year

	2021 £	2020 £
Notes		
Obligations under finance leases	-	10,800
Other taxation and social security	26,689	43,545
Trade creditors	21,841	62,277
Accruals and deferred income	150,495	116,125
	199,025	232,747

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

18 Analysis of net assets between funds

	Unrestricted funds 2021 £	Designated funds 2021 £	Restricted funds 2021 £	Total 2021 £	Unrestricted funds 2020 £	Designated funds 2020 £	Restricted funds 2020 £	Total 2020 £
Fund balances at 30 March 2021 are represented by:								
Tangible assets	1,079,795	-	-	1,079,795	1,106,375	-	-	1,106,375
Investments	2,438,259	500,000	-	2,938,259	1,896,631	500,000	-	2,396,631
Current assets/(liabilities)	162,392	-	27,891	190,283	8,553	-	255,814	264,367
Provisions including pensions	(558,000)	-	-	(558,000)	(450,000)	-	-	(450,000)
	<u>3,122,446</u>	<u>500,000</u>	<u>27,891</u>	<u>3,650,337</u>	<u>2,561,559</u>	<u>500,000</u>	<u>255,814</u>	<u>3,317,373</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

19 Movement in funds

	At 1.4.20 £	Income £	Expenditure £	Transfers £	At 31.3.21 £
Unrestricted income fund					
General funds	2,614,928	2,020,625	(2,080,837)	227,470	2,782,186
Pension reserve	(450,000)	-	(108,000)		(558,000)
Revaluation reserve	396,631	501,629	-	-	898,260
	<u>2,561,559</u>	<u>2,522,254</u>	<u>(2,188,837)</u>	<u>227,470</u>	<u>3,122,446</u>
Designated funds	<u>500,000</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>500,000</u>
Restricted funds					
National Lottery Grant	212,585	-	-	(207,470)	5,115
The Richard Sharp Project	20,000	-	-	(20,000)	-
The Postcode Lottery	2,681	-	(2,681)	-	-
Ursula Keyes	923	-	(923)	-	-
Big Lottery Building Connections Fund	3,599	-	(3,599)	-	-
Cheshire East New Home Bonus Grant	8,674	-	(7,599)	-	1,075
Ann Duchess of Westminster Grant	918	-	(918)	-	-
Cheshire Community Foundation	937	-	(937)	-	-
Volunteers in Partnership	1,969	-	(1,969)	-	-
I'm Hear Project	1,938	-	(1,938)	-	-
Fundraising Balances	1,590	7,132	(4,521)	-	4,201
Armed forces	-	17,500	-	-	17,500
	<u>255,814</u>	<u>24,632</u>	<u>(25,085)</u>	<u>(227,470)</u>	<u>27,891</u>
TOTAL FUNDS	<u>3,317,373</u>	<u>2,546,886</u>	<u>(2,213,922)</u>	<u>-</u>	<u>3,650,337</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

19 Movement in funds

(Continued)

The National Lottery grant of £212,585 was received in prior years for an extension to 144 London Road, Northwich. This work has been completed and the extension is fully operational.

Fundraising income of £20,000 was raised for the Richard Sharp Project for the upkeep and maintenance of the Sensory room and café, as well as to support the delivery of the Deafness & Dementia projects. The funds were spent leaving a balance of £1,000 which we were permitted to use for any purpose. This balance has therefore been removed from restricted funds.

Grants received in prior years for the continuation of the Deafness & Dementia service providing cafes have all been fully spent and the service has ended. These grants were from The Postcode Lottery, Ursula Keys, Volunteers in Partnership and the Big Lottery Connections Fund.

Grants have been received in prior years for the provision of activities for the Youth Service. Grants from Anne Duchess of Westminster and Cheshire Community Foundation have been fully utilised. A balance of £1,075 remains from the Cheshire East New Home Bonus Grant, and this will be used against the provision of the Youth Service in the upcoming financial year.

The I'm Hear Project was part funded by BBC Children in Need and ended during the financial year.

The Fundraising Balances refers to small fundraising and grant balances.

An Armed Forces Grant has been received for the provision of Armed Forces veterans. The total value of the project for a 2 year period is £70,000 and the first funds of £17,500 were received in March 2021. These funds will be used for the provision of the Veterans Project for the period of the scheme.

20 Operating lease commitments

At the reporting end date the charity had outstanding commitments for future minimum lease payments under non-cancellable operating leases, which fall due as follows:

	2021 £	2020 £
Within one year	24,728	25,963
Between two and five years	24,728	51,929
	<u>49,456</u>	<u>77,892</u>

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

21 Related party transactions

During the year remuneration was paid to Mrs L Birtles, who is daughter of the trustee Mr P Morley £17,243 (2020 - £18,574). The remuneration was paid to carry out her role on behalf of the Training Service.

Remuneration was paid to Miss A Pane, daughter of the trustee Mr D Pane, £1,360 (2020 - £6,375). The remuneration was paid to carry out casual her role on behalf of Supported Living Service.

Deafness Support has provided funding for a retail business which supports its own values, DSN Retail Ltd, trading as Positive Hearing which is run as a not for profit business with Social Enterprise ethos and is a company limited by guarantee registered at 144 London Road, Northwich. The company is devoted to providing the latest in technology products and systems to the deaf community in Cheshire. The company is founded on a strong evidence base that there are a significant number of deaf people who require help and assistance with new products together with their existing products and devices and this leads to a great improvement to their everyday lives socially and professionally. Gill Reeder, who is DSN's Executive of Operations is a director of DSN Retail Ltd.

22 Pension Cost

The charity participates in the Cheshire county council pension scheme, a multi-employer defined benefit final salary scheme where the share of the assets and liabilities applicable to each employer is not identifiable. The scheme is administered for the benefit of local authority employees and other bodies and is managed in accordance with technical actuarial standard 100: Principles for Technical Actuarial Work, which came into force on 1 July 2017.

The employers contribution made to the scheme in the year was with an employers contribution of between 5.5% and 8.5% of pensionable pay. During the year to 31st of March 2021 Deafness Support Network made additional payments of £108,000 towards a pension deficit. A further £108,000 will be payable in the year to 31st of March 2022. This is in addition to the standard employers contributions.

The results and assumptions of the most recent valuation of the scheme are as follows:-

Valuation date	31 March 2021	31 March 2020
Valuation method	Projected unit credit	Projected unit credit
Value of assets	£2,630,000	£2,278,000
Value of liabilities	£3,188,000	£2,728,000
Funding level for accrued benefits	82.5%	83.5%
Investment returns on accumulated assets	13.90%	0.60%
Salary scale increase per annum	3.55%	2.70%
Pension increases per annum	2.85%	2.00%
Discount rate	1.95%	2.30%
Rate of Consumer Price Index	0.70%	1.50%
Rate of price inflation	1.50%	2.60%

DEAFNESS SUPPORT NETWORK

NOTES TO THE FINANCIAL STATEMENTS (CONTINUED)

FOR THE YEAR ENDED 30 MARCH 2021

23	Cash generated from operations	2021	2020	
		£	£	
	Surplus for the year	440,964	88,073	
	Adjustments for:			
	Investment income recognised in statement of financial activities	(88,009)	(88,842)	
	Loss/(gain) on disposal of fixed assets	(8,538)	-	
	Fair value (gains) and losses on investments	(501,629)	89,674	
	Amortisation and impairment of intangible assets	-	5,000	
	Depreciation and impairment of tangible fixed assets	44,449	49,310	
	Actuarial revaluation of pension fund	(108,000)	(385,000)	
	Movements in working capital:			
	Decrease/(increase) in debtors	54,446	(72,649)	
	Increase in creditors	85,078	66,661	
	Cash absorbed/(generated) by operations	(81,239)	(247,773)	
24	Analysis of changes in net funds	At 1 April 2020	Cash flows	At 30 March 2021
		£	£	£
	Cash at bank and in hand	197,415	(53,360)	144,055
	Obligations under finance leases	(10,800)	10,800	-
		186,615	(42,560)	144,055